

*Windsor at Westside
Community Development District*

Agenda

September 25, 2020

AGENDA

Windsor at Westside

Community Development District

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

September 18, 2020

**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, September 25, 2020 at 9:00 AM via Zoom; by following this link <https://zoom.us/j/91847712935> or by calling in via (646) 876-9923 and entering the Meeting ID: 918 4771 2935. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of August 28, 2020 Meeting
4. Consideration of Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2020
5. Consideration of Agreement with Applied Aquatic for Aquatic Plant Management
6. 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
7. Supervisor's Requests
8. General Audience Comments
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 approval of the minutes of the August 28, 2020 meeting. The minutes are enclosed for your review.

The fourth order of business is consideration of agreement with Grau & Associates to provide auditing services for Fiscal Year 2020. A copy of the agreement is enclosed for your review.

The fifth order of business is consideration of agreement with Applied Aquatic for aquatic plant management. A copy of the agreement is enclosed for your review.

The sixth order of business is Staff Reports. Section C is the District Manager's Report. Sub-Section 1 includes the check register being submitted for approval and Sub-Section 2 includes the balance sheet and income statement for your review. 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,

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

George S. Flint
District Manager

CC: Sarah Sandy, District Counsel
Tucker Mackie, 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 28, 2020 at 9:00 a.m. via Zoom Video Conferencing, pursuant to Executive Orders 20-52, 20-69, 20-112, 20-150 and 20-179 issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, June 23, 2020 and July 30, 2020 respectively, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

Present and constituting a quorum were:

Wesley Hunt	Chairman
Eric Baker	Vice Chairman
William Tew	Assistant Secretary
Mary Burns	Assistant Secretary

Also present were:

George Flint	District Manager
Sarah Sandy	District Counsel
Frank Del Valle	District Engineer
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 May 29, 2020 Meeting

Ms. Sandy made an amendment to the motion on Resolution 2020-04 as well as an amendment to the motion on the landowners meeting, which will be incorporated into the final minutes.

On MOTION by Mr. Tew seconded by Mr. Hunt with all in favor the minutes of May 29, 2020 meeting were approved as amended.

FOURTH ORDER OF BUSINESS

Public Hearings

On MOTION by Mr. Hunt seconded by Mr. Tew with all in favor the public hearing were opened.

Mr. Flint stated you previously approved the proposed budget for Fiscal Year 2021 and set the date, place and time for the public hearing for today and that budget is attached to Resolution 2020-05. We have met all the noticing requirements as far as providing it to the local governing entity, advertising in the newspaper 21 days in advance of today and placing it on the website. The exhibit to the resolution is not substantially different than what you saw in May; we have updated the actuals for ten months and projected two months, it contemplates the per unit assessment amounts will remain as indicated on page 2. If there are any questions, we can discuss those.

I will open the floor for public comment.

There being none, the public comments were closed.

A. Consideration of Resolution 2020-05 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations

On MOTION by Mr. Tew seconded by Mr. Baker with all in favor Resolution 2020-05 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2020-06 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint stated the public hearing is still open and we will move on to Resolution 2020-06 imposing special assessments. There are two exhibits to this resolution, one is the budget you just adopted and the other one is the assessment roll that lists all the properties in the District and their assessment amounts. In this case they are all certified to the county for collection on the tax bills. We didn't include the assessment roll in your agenda, however, copies of it are available on request and will be included in the official records of the District.

It is a public hearing and I will ask if there are any members of the public that would like to provide comment on Resolution 2020-06.

There being none, the Board took the following action.

On MOTION by Mr. Hunt seconded by Mr. Baker with all in favor Resolution 2020-06 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

On MOTION by Mr. Tew seconded by Mr. Baker with all in favor the public hearing was closed.

FIFTH ORDER OF BUSINESS

Ratification of Fiscal Year 2019 Audit Report

Mr. Flint stated the Board in your May meeting delegated authority to the Chair to accept the audit and allow us to transmit it to the State of Florida. That was done in June prior to the statutory deadline. We are bringing it back and placing it on the agenda to have that action ratified.

We emailed out a copy of the audit and the letter to management is on pages 26 and 27 and if there were any findings or recommendations they would be indicated here and you can see there are no current or prior year findings or recommendations and that we have complied with all the provisions of the auditor general that they are required to review. It is a clean audit.

On MOTION by Mr. Tew seconded by Mr. Baker with all in favor, Acceptance of the Fiscal Year 2019 Audit Report by the Chairman and Transmittal to the State of Florida, was ratified.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Sandy stated we continue to monitor the executive orders that come out to see if we can continue to hold meetings remotely. We don't have another meeting until November and we will see if we still can at that time and we do have a landowners election, which at this time we think will have to be held in person, but we will update you closer to that time.

B. Engineer

Mr. Del Valle stated as of our last inspection everything seems to be in order, there is nothing to report but I'm here to answer any questions.

C. Manager

i. Approval of Check Register

On MOTION by Mr. Hunt 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.

iii. Approval of Fiscal Year 2021 Meeting Schedule

Mr. Flint stated the Board is required to adopt an annual meeting schedule each year and we provided one that is consistent with the frequency, time and location you have done in the past, the last Friday of February, May, August and November we moved it up a week because of Thanksgiving.

On MOTION by Mr. Hunt seconded by Mr. Tew with all in favor, the Fiscal Year 2021 Meeting Schedule was approved Reflecting the following Meeting Dates: November 20, 2020, February 26, 2021, May 28, 2021 and August 27, 2021.

iv. Field Manager's Report

Mr. Viasalyers stated as we approach fall staff will continue to work with the landscaper to do some pruning and lifting of the oak trees along Monaco Boulevard and we will also work with them to do the mulching of the common areas.

SEVENTH ORDER OF BUSINESS

Supervisors Requests

There being none,

On MOTION by Mr. Tew seconded by Mr. Hunt with all in favor the meeting adjourned at 9:14 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV



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

August 24, 2020

Board of Supervisors
Windsor at Westside Community Development District
c/o GMS, LLC
219 E. Livingston Street
Orlando, FL 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, 2020. 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 the fiscal year ended September 30, 2020. 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 2020 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 non-audit 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 the financial statements and all accompanying information as well as all representations contained therein. Further, 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. As part of the audit, we will assist with preparation of your financial statements and related notes 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*. 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 establishing 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 is reliable 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. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

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 cash or other 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.

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

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN.

Our fee for these services will not exceed \$3,800 for the September 30, 2020 audit, unless there is a change in activity by the District which results in additional audit work or if additional 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.

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 2019 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: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION V



Renewal

P.O. Box 1469
Eagle Lake, FL 33839
1-800-408-8882

AQUATIC PLANT MANAGEMENT AGREEMENT

Submitted to:

Date: September 1, 2020

Name Windsor At Westside CDD
c/o GMS
Address 1408 Hamlin Ave, Unit E
City St. Cloud, FL 34771
Phone 407.398.2890

This Agreement is between Applied Aquatic Management, Inc. hereafter called "AAM" and GMS hereafter called "Customer".

The parties hereto agree as follows

- A. AAM agrees to provide aquatic management services for a period of 12 Months in accordance with the terms and conditions of this Agreement in the following sites:

One (1) Pond in Phase 1
Two (2) Ponds 2A & 2B in Phase 2
Three (3) Sumps in Phase 2
Windsor at Westside
Kissimmee, Florida

- B. The AAM management program will include the control of the following categories of vegetation for the specified sum:

1. Submersed vegetation control	Included
2. Emerged vegetation control	Included
3. Floating vegetation control	Included
4. Filamentous algae control	Included
5. Shoreline grass & brush control	Included

Service shall consist of a minimum of monthly inspections and/or treatments as needed to maintain control of noxious growth throughout the term of our service.

- C. Customer agrees to pay AAM the following amounts during the term of this Agreement:

The terms of this agreement shall be: 10/01/2020 thru 09/30/2021
Agreement will automatically renew as per Term & Condition 14.

Start-up Charge	NA	Due at the start of work
Maintenance Fee	\$820.00	Due monthly as billed x 12
Total Annual Cost	\$9,840.00	

Invoices are due and payable within 30 days. Overdue accounts may accrue a service charge of 1 1/2% per month

- D. AAM agrees to commence treatment within NA days, weather permitting, from the date of execution or receipt of the proper permits.
- E. Customer acknowledges that he has read and is familiar with the additional terms and conditions printed on the reverse side which are incorporated in this agreement.

Submitted: Telly B. Smith

Date: 9/1/2020

Accepted

Date:

AAM

Customer

Terms and Conditions

1. The AAM Aquatic Plant Management Program will be conducted in a manner consistent with good water management practice using only chemicals which have a wide margin of safety for fish, waterfowl and human life and in conformance with applicable State and Federal Laws, regulations and rules. AAM agrees to indemnify Customer for any violation of such laws, rules or regulations.
2. Federal & State regulations require that various time-use restrictions be observed during & following treatment. AAM agrees to notify Customer of such restrictions verbally &/or by posting the restrictions at several readily visible locations on the perimeter of each body of water at the time of treatment. It shall be the Customer's responsibility to observe the restrictions throughout the required period. Customer understands & agrees that notwithstanding any other provisions of this Agreement, AAM does not assume any liability by any party to be notified, or to observe, the regulations.
3. The AAM Aquatic Plant Management Program is devised so that water areas are brought into a maintenance configuration as rapidly after their start, consistent with responsible management practices. Some forms of vegetation (particularly grasses & cattail) have visible residues after chemical treatment. Customer is responsible for removing such residues.
4. In addition to the amounts noted on the face of this Agreement, Customer shall also pay fees, taxes (including sales taxes) or charges that might be imposed by any government body with respect to the services offered herein.
5. This Agreement shall have as its effective date the first day of the month in which services are first rendered to Customer and shall terminate upon the last day of a month.
6. AAM is licensed & insured. Certificates of Insurance will be provided upon Customers request.
7. If at any time during the term of this Agreement, Customer does not feel AAM is performing in a satisfactory manner Customer shall promptly notify AAM who shall investigate the cause of Customer's lack of satisfaction & attempt to cure same. If nonsatisfactory performance continues, this Agreement may be voided by either party giving thirty days written notice & payment of all monies owing to the effective date of termination, which shall be the last day of the month.
8. Neither party shall be responsible in damages, penalties or otherwise for any failure or delay in the performance of any of its obligations hereunder caused by strikes, riots, war, acts of God, accidents, governmental orders & regulations, curtailment or failure to obtain sufficient material, or other forces (whether or not of the same class or kind as those set forth above) beyond its reasonable control & which, by the exercise of due diligence, it is unable to overcome.
9. AAM agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of AAM however, AAM shall in no event be liable to Customer or others, for indirect, special or consequential damages resulting from any cause whatsoever.
10. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida
11. In the event a legal action is necessary to enforce any of the provisions of this Agreement, the prevailing party is entitled to recover legal costs & reasonable attorney fees.
12. This Agreement constitutes the entire Agreement of the parties hereto & no oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing & accepted by an authorized representative of AAM & Customer.
13. This Agreement may not be assigned by Customer without the prior written consent of AAM.
14. This Agreement shall automatically renew for term equal to its original term, unless a "Notice of Cancellation" has been received. The contract amount shall be adjusted at a minimum rate of 3% increase per year on the anniversary date of this Agreement. Unless otherwise agreed to in writing, by both parties, services shall be continuous without interruption.

SECTION VI

SECTION C

SECTION 1

Windsor at Westside

Community Development District

Summary of Invoices

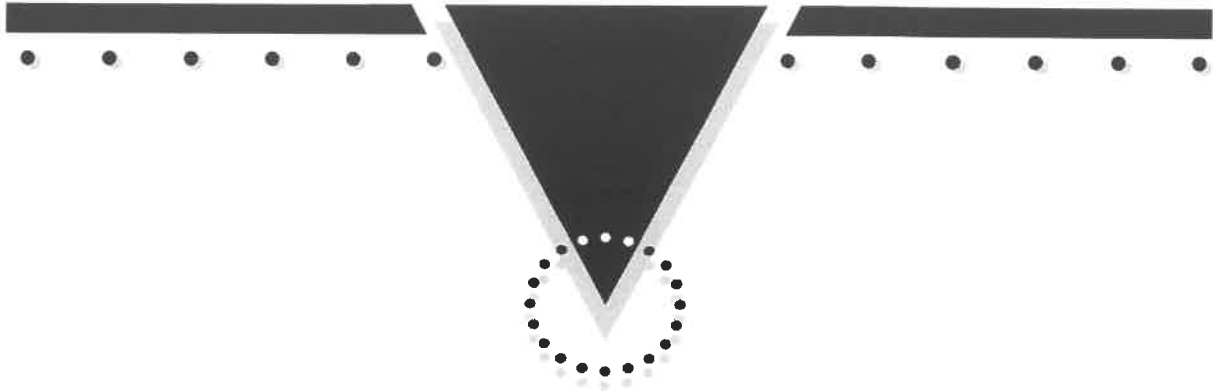
August 01, 2020 through August 31, 2020

Fund	Date	Check No.'s	Amount
General Fund			
	8/7/20	476	\$ 4,582.65
	8/17/20	477	\$ 325.50
	8/28/20	478-479	\$ 2,079.25
Total			\$ 6,987.40

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
8/07/20	00001	8/01/20	138	202008	310-51300-34000				MANAGEMENT FEE-AUGUST2020	*	3,094.33	
8/01/20		138	202008	310-51300-35100					INFORMATION TEC-AUGUST20	*	50.00	
8/01/20		138	202008	310-51300-31300					DISSEMINATION-AUGUST2020	*	583.33	
8/01/20		138	202008	310-51300-51000					OFFICE SUPPLIES	*	.15	
8/01/20		138	202008	310-51300-42000					POSTAGE	*	35.34	
8/01/20		139	202008	320-53800-12000					FIELD MANAGEMENT-AUGUST20	*	819.50	
8/17/20	00003	7/10/20	116216	202006	310-51300-31500				GOVERNMENTAL MANAGEMENT SERVICES	*	325.50	4,582.65 000476
8/28/20	00015	7/31/20	187297	202007	320-53800-46200				HOPPING GREEN & SAMS	*	820.00	325.50 000477
8/28/20	00024	7/15/20	8577A	202007	320-53800-46600				APPLIED AQUATIC MANAGEMENT, INC	*	1,259.25	820.00 000478
					IRRIGATION MAINT 07/2020				EXCLUSIVE LANDSCAPING GROUP, INC			1,259.25 000479
									TOTAL FOR BANK A		6,987.40	
									TOTAL FOR REGISTER		6,987.40	

WIND WINDSOR AT WES IAGUILAR

SECTION 2



**Windsor at Westside
Community Development District**

Unaudited Financial Report

August 31, 2020

7



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WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
August 31, 2020

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
<u>ASSETS:</u>				
<u>CASH</u>				
OPERATING ACCOUNT	\$135,910	---	---	\$135,910
<u>INVESTMENTS</u>				
SERIES 2015				
RESERVE	---	\$138,340	---	\$138,340
REVENUE	---	\$224,360	---	\$224,360
SINKING FUND	---	\$36	---	\$36
SERIES 2016				
RESERVE	---	\$209,597	---	\$209,597
REVENUE	---	\$308,649	---	\$308,649
INTEREST	---	\$11	---	\$11
GENERAL REDEMPTION	---	\$10,237	---	\$10,237
TOTAL ASSETS	\$135,910	\$891,231	\$0	\$1,027,142
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$150	---	---	\$150
<u>FUND BALANCES:</u>				
RESTRICTED FOR:				
DEBT SERVICE 2015	---	\$362,737	---	\$362,737
DEBT SERVICE 2016	---	\$528,494	---	\$528,494
ASSIGNED	\$14,743	---	---	\$14,743
UNASSIGNED	\$121,017	---	---	\$121,017
TOTAL LIABILITIES & FUND EQUITY	\$135,910	\$891,231	\$0	\$1,027,142

WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/20	ACTUAL THRU 08/31/20	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX ROLL	\$198,963	\$198,963	\$204,305	\$5,342
TOTAL REVENUES	\$198,963	\$198,963	\$204,305	\$5,342
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
ENGINEERING	\$5,000	\$4,583	\$0	\$4,583
ATTORNEY	\$15,000	\$13,750	\$5,297	\$8,453
ARBITRAGE	\$450	\$450	\$450	\$0
DISSEMINATION	\$7,000	\$6,417	\$6,417	\$0
ANNUAL AUDIT	\$4,700	\$4,700	\$3,700	\$1,000
TRUSTEE FEES	\$7,000	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$37,132	\$34,038	\$34,038	\$0
INFORMATION TECHNOLOGY	\$1,800	\$1,650	\$550	\$1,100
TELEPHONE	\$100	\$92	\$0	\$92
POSTAGE	\$300	\$275	\$88	\$187
INSURANCE	\$5,950	\$5,950	\$5,533	\$417
PRINTING & BINDING	\$500	\$458	\$144	\$314
LEGAL ADVERTISING	\$3,000	\$2,750	\$1,388	\$1,362
OTHER CURRENT CHARGES	\$500	\$458	\$155	\$303
PROPERTY APPRAISER FEE	\$500	\$500	\$203	\$297
PROPERTY TAXES	\$100	\$100	\$0	\$100
OFFICE SUPPLIES	\$200	\$183	\$17	\$166
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE	\$94,407	\$81,529	\$63,154	\$18,375

WINDSOR AT WESTSIDE

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/20	ACTUAL THRU 08/31/20	VARIANCE
<u>OPERATION & MAINTENANCE:</u>				
Contract Services				
FIELD SERVICES	\$9,834	\$9,015	\$9,015	\$0
LANDSCAPE MAINTENANCE - CONTRACT	\$60,000	\$55,000	\$33,581	\$21,419
LAKE MAINTENANCE	\$10,500	\$9,625	\$8,200	\$1,425
WETLAND MONITORING & MAINTENANCE	\$9,400	\$8,617	\$0	\$8,617
PROPERTY INSURANCE	\$2,250	\$2,250	\$2,040	\$210
Repairs & Maintenance				
LANDSCAPE MAINTENANCE - OTHER	\$10,000	\$10,000	\$10,160	(\$160)
REPAIRS - GENERAL	\$2,500	\$2,292	\$427	\$1,864
OPERATING SUPPLIES	\$2,000	\$1,833	\$0	\$1,833
IRRIGATION REPAIRS	\$3,000	\$2,750	\$13,703	(\$10,953)
SIGNAGE	\$1,500	\$1,375	\$0	\$1,375
FOUNTAIN MAINTENANCE	\$2,400	\$2,200	\$1,650	\$550
Utility				
ELECTRIC	\$3,700	\$3,392	\$4,076	(\$685)
IRRIGATION WATER	\$2,000	\$1,833	\$402	\$1,432
Other				
CONTINGENCY	\$215	\$197	\$0	\$197
TOTAL MAINTENANCE	\$119,299	\$110,378	\$83,254	\$27,125
TOTAL EXPENDITURES	\$213,706	\$191,908	\$146,408	\$45,500
EXCESS REVENUES (EXPENDITURES)	(\$14,743)		\$57,897	
FUND BALANCE - Beginning	\$14,743		\$77,864	
FUND BALANCE - Ending	\$0		\$135,760	

WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND SERIES 2015

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/20	ACTUAL THRU 08/31/20	VARIANCE
<u>REVENUES:</u>				
SPECIAL ASSESSMENTS	\$276,388	\$276,388	\$278,917	\$2,529
INTEREST INCOME	\$500	\$417	\$2,719	\$2,303
TOTAL REVENUES	\$276,888	\$276,805	\$281,636	\$4,832
<u>EXPENDITURES:</u>				
INTEREST - 11/1	\$99,344	\$99,344	\$99,344	\$0
PRINCIPAL - 11/1	\$75,000	\$75,000	\$75,000	\$0
INTEREST - 5/1	\$97,844	\$97,844	\$97,844	\$0
TOTAL EXPENDITURES	\$272,188	\$272,188	\$272,188	\$0
<u>OTHER FINANCING SOURCES/(USES)</u>				
TRANSFER IN	\$0	\$0	\$34	\$34
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$34	\$34
EXCESS REVENUES (EXPENDITURES)	\$4,700		\$9,483	
FUND BALANCE - Beginning	\$210,552		\$353,255	
FUND BALANCE - Ending	\$215,252		\$362,737	

WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND SERIES 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/20	ACTUAL THRU 08/31/20	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX ROLL	\$418,750	\$418,750	\$423,204	\$4,454
INTEREST INCOME	\$500	\$417	\$3,840	\$3,423
TOTAL REVENUES	\$419,250	\$419,167	\$427,044	\$7,877
<u>EXPENDITURES:</u>				
INTEREST - 11/1	\$148,884	\$148,884	\$148,884	\$0
PRINCIPAL - 11/1	\$120,000	\$120,000	\$120,000	\$0
INTEREST - 5/1	\$146,784	\$146,784	\$146,784	\$0
TOTAL EXPENDITURES	\$415,668	\$415,669	\$415,669	\$0
<u>OTHER FINANCING SOURCES/(USES)</u>				
TRANSFER IN	\$0	\$0	\$10,236	\$10,236
TRANSFER OUT	\$0	\$0	(\$4,094)	(\$4,094)
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$6,141	\$6,141
EXCESS REVENUES (EXPENDITURES)	\$3,582		\$17,517	
FUND BALANCE - Beginning	\$294,914		\$510,977	
FUND BALANCE - Ending	\$298,496		\$528,494	

WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECTS FUND SERIES 2015

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/20	ACTUAL THRU 08/31/20	VARIANCE
<u>REVENUES:</u>				
INTEREST	\$0	\$0	\$0	\$0
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>OTHER FINANCING SOURCES/(U)SES</u>				
TRANSFER OUT	\$0	\$0	(\$34)	(\$34)
EXCESS REVENUES (EXPENDITURES)	<u>\$0</u>		<u>(\$34)</u>	
FUND BALANCE - Beginning	\$0		\$34	
FUND BALANCE - Ending	<u>\$0</u>		<u>\$0</u>	

WINDSOR AT WESTSIDE

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECTS FUND SERIES 2016

Statement of Revenues, Expenditures and Changes in Fund Balance
For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/20	ACTUAL THRU 08/31/20	VARIANCE
<u>REVENUES:</u>				
INTEREST	\$0	\$0	\$70	\$70
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$70</u>	<u>\$70</u>
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>OTHER FINANCING SOURCES/(USES)</u>				
TRANSFER IN	\$0	\$0	\$4,094	\$4,094
TRANSFER OUT	\$0	\$0	(\$10,236)	(\$10,236)
TOTAL OTHER FINANCING SOURCES/(USES)	<u>\$0</u>	<u>\$0</u>	<u>(\$6,141)</u>	<u>(\$6,141)</u>
EXCESS REVENUES (EXPENDITURES)	<u>\$0</u>		<u>(\$6,071)</u>	
FUND BALANCE - Beginning	\$0		\$6,071	
FUND BALANCE - Ending	<u>\$0</u>		<u>\$0</u>	

WINDSOR AT WESTSIDE

Community Development District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
REVENUES:													
ASSESSMENTS - TAX ROLL	\$0	\$19,164	\$144,161	\$6,911	\$10,436	\$4,378	\$3,907	\$2,678	\$12,648	\$22	\$0	\$0	\$204,305
ASSESSMENTS - DIRECT BILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$19,164	\$144,161	\$6,911	\$10,436	\$4,378	\$3,907	\$2,678	\$12,648	\$22	\$0	\$0	\$204,305
EXPENDITURES:													
ADMINISTRATIVE:													
ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATTORNEY	\$800	\$0	\$244	\$854	\$240	\$283	\$982	\$1,570	\$326	\$0	\$0	\$0	\$5,297
ARBITRAGE	\$0	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450
DISSEMINATION	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$0	\$6,417
ANNUAL AUDIT	\$0	\$0	\$0	\$500	\$500	\$1,000	\$0	\$2,200	\$0	\$0	\$0	\$0	\$3,700
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	\$3,094	\$3,094	\$3,094	\$3,094	\$3,094	\$0	\$34,038
INFORMATION TECHNOLOGY	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$550
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$1	\$1	\$3	\$2	\$14	\$13	\$7	\$0	\$3	\$11	\$35	\$0	\$88
INSURANCE	\$5,533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,533
PRINTING & BINDING	\$2	\$32	\$0	\$0	\$76	\$20	\$0	\$0	\$14	\$0	\$0	\$0	\$144
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$831	\$556	\$0	\$0	\$0	\$0	\$1,388
OTHER CURRENT CHARGES	\$25	\$27	\$24	\$0	\$0	\$13	\$9	\$14	\$11	\$17	\$16	\$0	\$155
PROPERTY APPRAISER FEE	\$0	\$0	\$0	\$0	\$0	\$203	\$0	\$0	\$0	\$0	\$0	\$0	\$203
PROPERTY TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$17
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
OPERATION & MAINTENANCE:													
Contract Services													
FIELD SERVICES	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$0	\$9,015
LANDSCAPE MAINTENANCE - CONTRACT	\$4,334	\$4,334	\$4,334	\$3,430	\$3,430	\$0	\$3,430	\$3,430	\$3,430	\$3,430	\$0	\$0	\$3815
LAKE MAINTENANCE	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$0	\$0	\$8,200
WETLAND MONITORING & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY INSURANCE	\$2,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,040
Repairs & Maintenance													
LANDSCAPE MAINTENANCE - OTHER	\$0	\$0	\$0	\$285	\$9,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,160
REPAIRS - GENERAL	\$0	\$0	\$273	\$0	\$0	\$0	\$0	\$0	\$155	\$0	\$0	\$0	\$427
OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRRIGATION REPAIRS	\$3,003	\$551	\$0	\$0	\$200	\$3,815	\$830	\$4,045	\$0	\$1,250	\$0	\$0	\$13,708
SIGNAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FOUNTAIN MAINTENANCE	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$0	\$1,650
Utility													
ELECTRIC	\$339	\$373	\$350	\$338	\$359	\$381	\$398	\$341	\$397	\$420	\$380	\$0	\$4,076
IRRIGATION WATER - TOHO	\$34	\$36	\$35	\$37	\$35	\$35	\$39	\$37	\$37	\$39	\$35	\$0	\$402
Other													
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,6801	\$10,870	\$10,779	\$10,462	\$2,0711	\$11,281	\$12,044	\$17,711	\$9,891	\$10,694	\$5,164	\$0	\$146,408
Excess Revenues (Expenditures)	(\$2,6801)	\$8,294	\$13,382	(\$3,551)	(\$102,75)	(\$6,908)	(\$8,137)	(\$15,083)	\$2,757	(\$10,673)	(\$5,164)	\$0	\$5,7897

**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	\$138,340	
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)
LESS: PRINCIPAL PAYMENT 11/1/19		(\$75,000)
CURRENT BONDS OUTSTANDING		\$3,910,000

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	\$209,597	
BONDS OUTSTANDING - 5/31/16		\$6,535,000
LESS: PRINCIPAL PAYMENT 11/1/17		(\$110,000)
LESS: PRINCIPAL PAYMENT 11/1/18		(\$115,000)
LESS: PRINCIPAL PAYMENT 11/1/19		(\$120,000)
CURRENT BONDS OUTSTANDING		\$6,190,000

Windsor at Westside CDD

GROSS ASSESSMENTS	\$	955,667	\$	215,355	\$	294,088	\$	446,224
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**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
4/1/19		Interest		\$ 0.06
5/1/19		Interest		\$ 0.06
6/3/19		Interest		\$ 0.06
7/1/19		Interest		\$ 0.06
8/1/19		Interest		\$ 0.06
9/1/19		Interest		\$ 0.06
TOTAL				\$ 0.71
Acquisition/Construction Fund at 9/30/18				\$ 32.84
Interest Earned thru 9/30/19				\$ 0.71
Requisitions Paid thru 9/30/19				\$ -
Remaining Acquisition/Construction Fund				\$ 33.55

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2020				
TOTAL				\$ -
Fiscal Year 2020				
10/1/19		Interest		\$ 0.05
11/1/19		Interest		\$ 0.05
12/1/19		Interest		\$ 0.04
1/1/20		Interest		\$ 0.04
2/1/20		Interest		\$ 0.04
3/1/20		Interest		\$ 0.04
4/1/20		Interest		\$ 0.02
5/1/20		Interest		\$ 0.01
6/1/20		Transfer Out		\$ (33.84)
TOTAL				\$ (33.55)
Acquisition/Construction Fund at 09/30/19				\$ 33.55
Interest Earned thru 08/31/2020				\$ (33.55)
Requisitions Paid thru 08/31/20				\$ -
Remaining Acquisition/Construction Fund				\$ -

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

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
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
4/1/19		Interest		\$ 7.41
4/1/19		Transfer In		\$ 2,214.80
5/1/19		Interest		\$ 7.36
6/3/19		Interest		\$ 11.69
7/1/19		Interest		\$ 11.19
8/1/19		Interest		\$ 11.44
9/1/19		Interest		\$ 10.49
TOTAL				\$ 4,055.02
Acquisition/Construction Fund at 9/30/18				\$ 2,016.30
Interest Earned thru 9/30/19				\$ 4,055.02
Requisitions Paid thru 9/30/19				\$ -
Remaining Acquisition/Construction Fund				\$ 6,071.32
Fiscal Year 2020				
TOTAL				\$ -
Fiscal Year 2020				
10/1/19		Interest		\$ 9.95
10/1/19		Transfer In		\$ 2,377.62
11/1/19		Interest		\$ 9.55
12/1/19		Interest		\$ 10.88
1/1/20		Interest		\$ 10.84
2/1/20		Interest		\$ 10.63
3/1/20		Interest		\$ 9.91
4/1/20		Transfer In		\$ 1,722.29
5/1/20		Interest		\$ 1.55
6/1/20		Interest		\$ 0.97
6/1/20		Transfer Out		\$ (10,235.51)
7/1/20		Interest		\$ 0.02
7/1/20		Transfer Out		\$ (0.02)
TOTAL				\$ (6,071.32)
Acquisition/Construction Fund at 10/01/2019				\$ 6,071.32
Interest Earned thru 08/31/2020				\$ (6,071.32)
Requisitions Paid thru 08/31/2020				\$ -
Remaining Acquisition/Construction Fund				\$ 0.00