

*Windsor at Westside
Community Development District*

Agenda

May 28, 2021

AGENDA

Windsor at Westside

Community Development District

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

May 21, 2021

**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, May 28, 2021 at 9:00 AM at the Club at Windsor at Westside, 2100 Tripoli Court, Kissimmee, Florida**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Acceptance of Resignation of Wesley Hunt
 - B. Consideration of Resolution 2021-01 Canvassing and Certifying the Results of the Landowners' Election
 - C. Appointment of Individual to Fulfill the Board Vacancy in Seat #1 with a Term Ending November 2022
 - D. Administration of Oaths of Office to Newly Elected Board Members
 - E. Election of Officers
 - F. Consideration of Resolution 2021-02 Electing Officers
4. Approval of Minutes of September 25, 2020 Meeting and Acceptance of Minutes of the November 20, 2020 Landowners' Meeting
5. Consideration of Resolution 2021-03 Approving the Proposed Budget for Fiscal Year 2022 and Setting a Public Hearing
6. Consideration of Amendment to Fee Agreement with Hopping Green & Sams
7. Ratification of Data Sharing and Usage Agreement with the Osceola County Property Appraiser
8. Review and Acceptance of Fiscal Year 2020 Draft Audit Report
9. Discussion of E-Verify Requirements for Special Districts
10. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Presentation of Number of Registered Voters - 52
 - iv. Field Manager's Report
11. Supervisor's Requests
12. Public Comment Period
13. 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 organizational matters. Section A is acceptance of resignation of Wesley Hunt. Section B is consideration of Resolution 2021-01 Canvassing and Certifying the Results of the Landowners Election. A copy of the resolution is enclosed for your review. Section C is Appointment of Individual to Fulfill the Board Vacancy in Seat #1 with a Term Ending November 2022. Section D is Administration of Oaths of Office to Newly Elected Board Members. Section E is election of officers. Section F is consideration of Resolution 2021-02 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 September 25, 2020 meeting and acceptance of minutes of the November 20, 2020 Landowners' Meeting. The minutes are enclosed for your review.

The fifth order of business is consideration of resolution 2021-03 approving the proposed budget for Fiscal Year 2022 and setting a public hearing. A copy of the resolution is enclosed for your review.

The sixth order of business is consideration of amendment to fee agreement with Hopping Green & Sams. A copy of the agreement is enclosed for your review.

The seventh order of business is ratification of Data Sharing and Usage Agreement with the Osceola County Property Appraiser. A copy of the agreement is enclosed for your review.

The eighth order of business is discussion of E-Verify Requirements for Special Districts.

The ninth 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. Sub-section 3 is presentation of number of registered voters living within the boundaries of the district. 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: Sarah Sandy, District Counsel
Tucker Mackie, District Counsel
Broc Althafer, District Engineer

Enclosures

SECTION III

SECTION A

Wesley F. Hunt

5827 Cypress Hill Road, Winter Garden, FL 34787 | 814.573.7687 | whunt2.wh@gmail.com

March 5, 2021

George Flint
Governmental Management Services
219 East Livingston Street
Orlando, FL 32801

Dear Mr. Flint

I would like to notify you that I am resigning from my position as Chairman of the Windsor at Westside Community Development District effective Friday, March 12, 2021.

Sincerely,



Wesley F. Hunt

SECTION B

RESOLUTION 2021-01

A RESOLUTION CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES

WHEREAS, pursuant to Section 190.006(2), Florida Statute, a landowners' meeting is required to be held within 90 days of the District's creation and every two years following the creation of a Community Development District for the purpose of electing three (3) supervisors for the District; and

WHEREAS, following proper notice of once a week for 2 consecutive weeks in a newspaper of general circulation in the area of the District, the last day of such publication to be not fewer than 14 days or more than 28 days before the date of the election, such landowners' meeting was held on **November 20, 2020**, at which the below-recited persons were duly elected by virtue of the votes cast in their respective favor; and

WHEREAS, the Board of Supervisors by means of this Resolution desire to canvas the votes and declare and certify the results of said election;

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

1. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as follows:

<u>Supervisor</u>	<u># of Votes</u>	<u>Terms</u>
<u>Mary Burns</u>	<u>5</u>	4-Year Term
<u>William Tew</u>	<u>5</u>	4-Year Term
<u>Wesley Hunt</u>	<u>4</u>	2-Year Term

2. The terms of office shall commence immediately upon the adoption of this Resolution:

Adopted this 28th day of May, 2021.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION F

RESOLUTION 2021-02

**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 28th day of May, 2021.

ATTEST:

**WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

SECTION IV

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, September 25, 2020 at 9:00 a.m. via Zoom Video Conferencing, pursuant to Executive Orders 20-52, 20-69, 20-112, 20-150, 20-179, 20-193 and 20-246 issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, June 23, 2020, July 30, 2020, August 7, 2020, and September 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
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 August 28,
2020 Meeting**

Mr. Flint presented the August 28, 2020 meeting minutes. The Board had no changes.

On MOTION by Mr. Tew seconded by Mr. Baker with all in favor the minutes of August 28, 2020 meeting were approved as presented.
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FOURTH ORDER OF BUSINESS

Consideration of Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2020

Mr. Flint stated that the fiscal year ends on September 30th so this would be for the current fiscal year, which ends in a week or so. The Board previously bid auditing services in accordance with the statutes and chose Grau & Associates as your independent auditor. The fees they are charging are in accordance with what they submitted in their proposal and what we budgeted it is a not to exceed of \$3,800.

Ms. Sandy stated that she was reviewing the engagement letter now and if she had any comments to the engagement letter she will send them right after the meeting.

On MOTION by Mr. Tew seconded by Mr. Baker with all in favor the engagement letter with Grau & Associates to perform the Fiscal Year 2020 audit was approved in substantial form subject to District Counsel comments.

FIFTH ORDER OF BUSINESS

Consideration of Agreement with Applied Aquatic for Aquatic Plant Management

Mr. Flint stated that this agreement is for one pond in Phase 1, two ponds in Phase 2 and three sump areas in Phase 2 and it is \$820 per month for a total of \$9,840 annually.

Mr. Viasalyers stated they have held their price. Mr. Flint noted that this is the same vendor since the District was created.

Mr. Baker asked if there were any concerns about their service level. Mr. Viasalyers stated not on the field side, any time they have had issues they have been out there to address them within a matter of hours if not days.

Mr. Flint stated they are typically pretty good. Their contract calls for them to treat every 30 days and most of their chemicals can't be applied more than every two weeks, but they will come out as often as they need to address any issues. In our experience they are pretty responsive any time there is an issue.

On MOTION by Mr. Hunt seconded by Mr. Baker with all in favor the agreement with Applied Aquatic Management, Inc. for Fiscal Year 2021 services in the annual amount of \$9,840 was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Sandy stated we have been following whether the governor will issue another executive order so that we can continue to meet via virtual meetings. So far there has been nothing issued but we will update the Board if there is.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Register

On MOTION by Mr. Hunt seconded by Mr. Tew 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. Field Manager's Report

There being none, the next item followed.

SEVENTH ORDER OF BUSINESS

Supervisors Requests

Mr. Flint stated I know you are pretty much built out on the Windsor portion of your development. You do have three seats that are up for landowner election in November. You have to have 250 registered voters for the seats to transition to general election and you haven't triggered the 250. You have triggered the six years of existence, but we probably want to think about if you have any residents you think might be good candidates for November when those seats come up.

EIGHTH ORDER OF BUSINESS

General Audience Comments

There being none,

On MOTION by Mr. Hunt seconded by Mr. Baker with all in favor the meeting adjourned at 9:09 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

MINUTES OF MEETING
WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT

The Windsor at Westside Community Development District landowners' meeting was held Friday, November 20, 2020 at 9:00 a.m. in the Club at Windsor at Westside, 2100 Tripoli Court, Kissimmee, Florida.

Present were:

Wesley Hunt
George Flint

FIRST ORDER OF BUSINESS

**Determination of Number of Voting Units
Represented**

Mr. Flint stated Mr. Wesley Hunt has provided me a proxy form signed by Cliff Torres on behalf of Pulte Home Corporation and has named Mr. Wesley Hunt as the proxy holder for purposes of the landowner election. It represents 9.43 acres or 15 votes. The authorization for Mr. Torres to sign is attached as well as the list of the properties.

SECOND ORDER OF BUSINESS

Call to Order

Mr. Flint called the meeting to order.

THIRD ORDER OF BUSINESS

**Election of a Chairman for the Purpose of
Conducting the Landowners Meeting**

Mr. Flint stated Mr. Hunt for purposes of conducting the landowners meeting would you designate me as the Chair? Mr. Hunt stated yes.

FOURTH ORDER OF BUSINESS

Nominations for Position of Supervisor

Mr. Flint stated next is nominations for position of supervisor and Mr. Hunt has provided me his ballot listing himself, William Tew and Mary Burns.

FIFTH ORDER OF BUSINESS

Casting of Ballots

Mr. Flint stated Mr. Hunt has cast 4 votes for himself, 5 votes for Mary Burns and 5 for William Tew.

SIXTH ORDER OF BUSINESS

Ballot Tabulation

Mr. Flint stated Mr. Tew and Ms. Burns will serve four year terms of office and Mr. Hunt will serve a two year term of office.

SEVENTH ORDER OF BUSINESS

Landowners Questions and Comments

The landowners meeting adjourned at 9:02 a.m.

SECTION V

RESOLUTION 2021-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2021/2022 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, 2021, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”); 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 2021/2022 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: August 27, 2021

HOUR: 9:00 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 28th DAY OF MAY, 2021.

ATTEST:

**WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____

Windsor at Westside
Community Development District

Proposed Budgets
FY 2022

GMS

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Windsor at Westside
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2021	Actuals Thru 4/30/21	Projected Next 5 Months	Projected Thru 9/30/21	Proposed Budget FY2022
Revenues					
O&M Assessments	\$ 198,963	\$ 194,434	\$ 4,529	\$ 198,963	\$ 198,963
Total Revenues	\$ 198,963	\$ 194,434	\$ 4,529	\$ 198,963	\$ 198,963
Expenditures					
<i>General & Administrative</i>					
Engineering	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Attorney	\$ 15,000	\$ 615	\$ 7,000	\$ 7,615	\$ 10,000
Arbitrage	\$ 450	\$ 450	\$ -	\$ 450	\$ 450
Dissemination	\$ 7,000	\$ 4,083	\$ 2,917	\$ 7,000	\$ 7,000
Annual Audit	\$ 3,800	\$ -	\$ 3,800	\$ 3,800	\$ 3,900
Trustee Fees	\$ 7,000	\$ 3,500	\$ 3,500	\$ 7,000	\$ 7,000
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Management Fees	\$ 38,246	\$ 22,310	\$ 15,936	\$ 38,246	\$ 39,393
Information Technology	\$ 1,200	\$ 350	\$ 250	\$ 600	\$ 1,450
Website Maintenance	\$ 600	\$ -	\$ -	\$ -	\$ 800
Telephone	\$ 100	\$ -	\$ 42	\$ 42	\$ 100
Postage	\$ 300	\$ 87	\$ 125	\$ 212	\$ 300
Insurance	\$ 6,086	\$ 5,803	\$ -	\$ 5,803	\$ 6,391
Printing & Binding	\$ 500	\$ 10	\$ 208	\$ 218	\$ 500
Legal Advertising	\$ 3,000	\$ 175	\$ 1,250	\$ 1,425	\$ 3,000
Other Current Charges	\$ 500	\$ 876	\$ 626	\$ 1,502	\$ 1,000
Property Appraiser	\$ 500	\$ 192	\$ -	\$ 192	\$ 500
Office Supplies	\$ 200	\$ 4	\$ 83	\$ 87	\$ 200
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 94,657	\$ 43,630	\$ 40,737	\$ 84,366	\$ 92,159

Windsor at Westside
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2021	Actuals Thru 4/30/21	Projected Next 5 Months	Projected Thru 9/30/21	Proposed Budget FY2022
Operations & Maintenance					
Contract Services					
Field Services	\$ 9,834	\$ 5,737	\$ 4,098	\$ 9,834	\$ 10,129
Landscape Maintenance - Contract	\$ 60,000	\$ 23,350	\$ 17,150	\$ 40,500	\$ 60,000
Lake Maintenance	\$ 10,500	\$ 4,920	\$ 4,920	\$ 9,840	\$ 10,500
Wetland Monitoring & Maintenance	\$ 9,400	\$ -	\$ -	\$ -	\$ 9,400
Property Insurance	\$ 2,250	\$ 2,250	\$ -	\$ 2,250	\$ 2,467
Repairs & Maintenance					
Landscape Maintenance - Other	\$ 10,200	\$ 1,905	\$ 4,250	\$ 6,155	\$ 10,000
Repairs and Maintenance	\$ 2,500	\$ -	\$ 1,042	\$ 1,042	\$ 2,500
Operating Supplies	\$ 1,000	\$ -	\$ 417	\$ 417	\$ 1,000
Irrigation Repairs	\$ 7,000	\$ 405	\$ 2,917	\$ 3,322	\$ 7,000
Signage	\$ 800	\$ -	\$ 333	\$ 333	\$ 800
Fountain Maintenance	\$ 2,400	\$ 1,050	\$ 950	\$ 2,000	\$ 2,400
Subtotal	\$ 115,884	\$ 39,617	\$ 36,076	\$ 75,692	\$ 116,196
Utility					
Electric	\$ 4,700	\$ 2,117	\$ 1,900	\$ 4,017	\$ 4,800
Irrigation Water	\$ 2,000	\$ 247	\$ 177	\$ 424	\$ 2,000
Other					
Contingency	\$ 410	\$ -	\$ 410	\$ 410	\$ 500
Subtotal	\$ 7,110	\$ 2,364	\$ 2,487	\$ 4,851	\$ 7,300
Total Operations & Maintenance:	\$ 122,994	\$ 41,981	\$ 38,563	\$ 80,543	\$ 123,496
Total Expenditures	\$ 217,651	\$ 85,610	\$ 79,299	\$ 164,910	\$ 215,655
Excess Revenues/(Expenditures)	\$ (18,688)	\$ 108,824	\$ (74,771)	\$ 34,053	\$ (16,692)
Fund Balance - Beginning	\$ 18,688	\$ 111,605	\$ -	\$ 111,605	\$ 16,692
Fund Balance - Ending	\$ 0	\$ 220,429	\$ (74,771)	\$ 145,658	\$ -

	FY2021	FY2022
Net Assessments	\$ 198,963	\$ 198,963
Add: Discounts & Collection	\$ 12,700	\$ 12,700
Gross Assessments	\$ 211,663	\$ 211,663

FISCAL YEAR 2022

Product Type	Per Unit Net O&M Assessment	Per Unit Gross O&M Assessment
Townhome - 25'	\$283	\$301
Single Family 40'	\$302	\$321
Single Family 50'	\$377	\$401

GROSS PER UNIT ASSESSMENT COMPARISON CHART

Product Type	No. of Units	FY2021 Gross Per Unit Assessments	FY2022 Gross Per Unit Assessments	Increase/ (Decrease)
Townhome - 25'	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 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 information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

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

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.

Windsor at Westside

Community Development District

GENERAL FUND BUDGET

Office Supplies

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

Dues, Licenses & Subscriptions

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

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 Exclusive Landscaping Group Inc. District anticipates Phase 2 ponds coming on board during fiscal year.

Description	Monthly	Annually
Landscaping Maintenance	\$ 3,430	\$ 41,160
Mulch for Common Areas	\$ 1,406	\$ 16,875
Contingency		\$ 1,965
		<u>\$ 60,000</u>

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
		<u>\$ 10,500</u>

Windsor at Westside
Community Development District
GENERAL FUND BUDGET

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

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.

Windsor at Westside

Community Development District

GENERAL FUND BUDGET

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 Gunit Pool Contractors, Inc. for this service.

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

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	\$ 375	\$ 4,500
Contingency			\$ 300
	TOTAL		\$ 4,800

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
Proposed Budget
Debt Service Fund Series 2015

Description	Adopted Budget FY2021	Actuals Thru 4/30/21	Projected Next 5 Months	Projected Thru 9/30/21	Proposed Budget FY2022
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Revenues

Special Assessments	\$ 276,388	\$ 265,519	\$ 10,869	\$ 276,388	\$ 276,388
Interest Income	\$ 500	\$ 16	\$ 11	\$ 27	\$ 250
Carry Forward Surplus	\$ 225,033	\$ 226,497	\$ -	\$ 226,497	\$ 228,824
Total Revenues	\$ 501,921	\$ 492,031	\$ 10,881	\$ 502,912	\$ 505,462

Expenditures

General & Administrative:

Interest - 11/1	\$ 97,844	\$ 97,844	\$ -	\$ 97,844	\$ 96,244
Principal - 11/1	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ 80,000
Interest - 5/1	\$ 96,244	\$ -	\$ 96,244	\$ 96,244	\$ 94,644
Total Expenditures	\$ 274,088	\$ 177,844	\$ 96,244	\$ 274,088	\$ 270,888
Excess Revenues/(Expenditures)	\$ 227,833	\$ 314,187	\$ (85,363)	\$ 228,824	\$ 234,574

Principal - 11/1/2022	\$ 85,000
Interest - 11/1/2022	\$ 94,644
Total	\$ 179,644

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
Amortization Schedule

Date	Balance	Principal	Interest	Total
05/01/21	\$ 3,830,000.00	\$ -	\$ 96,243.75	\$ 96,243.75
11/01/21	\$ 3,830,000.00	\$ 80,000.00	\$ 96,243.75	\$ 270,887.50
05/01/22	\$ 3,750,000.00	\$ -	\$ 94,643.75	
11/01/22	\$ 3,750,000.00	\$ 85,000.00	\$ 94,643.75	\$ 272,587.50
05/01/23	\$ 3,665,000.00	\$ -	\$ 92,943.75	
11/01/23	\$ 3,665,000.00	\$ 90,000.00	\$ 92,943.75	\$ 273,637.50
05/01/24	\$ 3,575,000.00	\$ -	\$ 90,693.75	
11/01/24	\$ 3,575,000.00	\$ 90,000.00	\$ 90,693.75	\$ 269,137.50
05/01/25	\$ 3,485,000.00	\$ -	\$ 88,443.75	
11/01/25	\$ 3,485,000.00	\$ 95,000.00	\$ 88,443.75	\$ 269,512.50
05/01/26	\$ 3,390,000.00	\$ -	\$ 86,068.75	
11/01/26	\$ 3,390,000.00	\$ 100,000.00	\$ 86,068.75	\$ 269,637.50
05/01/27	\$ 3,290,000.00	\$ -	\$ 83,568.75	
11/01/27	\$ 3,290,000.00	\$ 105,000.00	\$ 83,568.75	\$ 269,512.50
05/01/28	\$ 3,185,000.00	\$ -	\$ 80,943.75	
11/01/28	\$ 3,185,000.00	\$ 110,000.00	\$ 80,943.75	\$ 269,137.50
05/01/29	\$ 3,075,000.00	\$ -	\$ 78,193.75	
11/01/29	\$ 3,075,000.00	\$ 120,000.00	\$ 78,193.75	\$ 273,387.50
05/01/30	\$ 2,955,000.00	\$ -	\$ 75,193.75	
11/01/30	\$ 2,955,000.00	\$ 125,000.00	\$ 75,193.75	\$ 272,262.50
05/01/31	\$ 2,830,000.00	\$ -	\$ 72,068.75	
11/01/31	\$ 2,830,000.00	\$ 130,000.00	\$ 72,068.75	\$ 270,887.50
05/01/32	\$ 2,700,000.00	\$ -	\$ 68,818.75	
11/01/32	\$ 2,700,000.00	\$ 135,000.00	\$ 68,818.75	\$ 269,262.50
05/01/33	\$ 2,565,000.00	\$ -	\$ 65,443.75	
11/01/33	\$ 2,565,000.00	\$ 145,000.00	\$ 65,443.75	\$ 272,262.50
05/01/34	\$ 2,420,000.00	\$ -	\$ 61,818.75	
11/01/34	\$ 2,420,000.00	\$ 150,000.00	\$ 61,818.75	\$ 269,887.50
05/01/35	\$ 2,270,000.00	\$ -	\$ 58,068.75	
11/01/35	\$ 2,270,000.00	\$ 160,000.00	\$ 58,068.75	\$ 272,137.50
05/01/36	\$ 2,110,000.00	\$ -	\$ 54,068.75	
11/01/36	\$ 2,110,000.00	\$ 165,000.00	\$ 54,068.75	\$ 268,909.38
05/01/37	\$ 1,945,000.00	\$ -	\$ 49,840.63	
11/01/37	\$ 1,945,000.00	\$ 175,000.00	\$ 49,840.63	\$ 270,196.88
05/01/38	\$ 1,770,000.00	\$ -	\$ 45,356.25	
11/01/38	\$ 1,770,000.00	\$ 185,000.00	\$ 45,356.25	\$ 270,971.88
05/01/39	\$ 1,585,000.00	\$ -	\$ 40,615.63	
11/01/39	\$ 1,585,000.00	\$ 195,000.00	\$ 40,615.63	\$ 271,234.38
05/01/40	\$ 1,390,000.00	\$ -	\$ 35,618.75	
11/01/40	\$ 1,390,000.00	\$ 205,000.00	\$ 35,618.75	\$ 270,984.38
05/01/41	\$ 1,185,000.00	\$ -	\$ 30,365.63	
11/01/41	\$ 1,185,000.00	\$ 215,000.00	\$ 30,365.63	\$ 270,221.88
05/01/42	\$ 970,000.00	\$ -	\$ 24,856.25	
11/01/42	\$ 970,000.00	\$ 225,000.00	\$ 24,856.25	\$ 268,946.88
05/01/43	\$ 745,000.00	\$ -	\$ 19,090.63	
11/01/43	\$ 745,000.00	\$ 235,000.00	\$ 19,090.63	\$ 267,159.38
05/01/44	\$ 510,000.00	\$ -	\$ 13,068.75	
11/01/44	\$ 510,000.00	\$ 250,000.00	\$ 13,068.75	\$ 269,731.25
05/01/45	\$ 260,000.00	\$ -	\$ 6,662.50	
11/01/45	\$ 260,000.00	\$ 260,000.00	\$ 6,662.50	\$ 266,662.50
	\$ 3,830,000.00	\$ 3,025,400.00	\$ 6,855,400.00	

Windsor at Westside
Community Development District
Proposed Budget
Debt Service Fund Series 2016

Description	Adopted Budget FY2021	Actuals Thru 4/30/21	Projected Next 5 Months	Projected Thru 9/30/21	Proposed Budget FY2022
Revenues					
Assessments	\$ 418,750	\$ 402,875	\$ 15,875	\$ 418,750	\$ 418,750
Interest	\$ 500	\$ 22	\$ 16	\$ 38	\$ 250
Carry Forward Surplus	\$ 310,679	\$ 322,369	\$ -	\$ 322,369	\$ 315,025
Total Revenues	\$ 729,929	\$ 725,266	\$ 15,890	\$ 741,157	\$ 734,025
Expenditures					
General & Administrative:					
Interest - 11/1	\$ 146,784	\$ 146,784	\$ -	\$ 146,784	\$ 144,347
Principal - 11/1	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	\$ 125,000
Special Call - 11/1	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Interest - 5/1	\$ 144,597	\$ -	\$ 144,347	\$ 144,347	\$ 141,769
Total Expenditures	\$ 416,381	\$ 281,784	\$ 144,347	\$ 426,131	\$ 411,116
Excess Revenues/(Expenditures)	\$ 313,548	\$ 443,482	\$ (128,457)	\$ 315,025	\$ 322,910

Principal - 11/1/2022	\$ 130,000
Interest - 11/1/2022	\$ 141,769
Total	\$ 271,769

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
Amortization Schedule

Date	Balance	Principal	Interest	Total
05/01/21	\$ 6,055,000.00	\$ -	\$ 144,346.88	\$ 144,346.88
11/01/21	\$ 6,055,000.00	\$ 125,000.00	\$ 144,346.88	\$ 411,115.63
05/01/22	\$ 5,930,000.00	\$ -	\$ 141,768.75	
11/01/22	\$ 5,930,000.00	\$ 130,000.00	\$ 141,768.75	\$ 410,856.25
05/01/23	\$ 5,800,000.00	\$ -	\$ 139,087.50	
11/01/23	\$ 5,800,000.00	\$ 140,000.00	\$ 139,087.50	\$ 415,287.50
05/01/24	\$ 5,660,000.00	\$ -	\$ 136,200.00	
11/01/24	\$ 5,660,000.00	\$ 145,000.00	\$ 136,200.00	\$ 414,409.38
05/01/25	\$ 5,515,000.00	\$ -	\$ 133,209.38	
11/01/25	\$ 5,515,000.00	\$ 150,000.00	\$ 133,209.38	\$ 413,325.00
05/01/26	\$ 5,365,000.00	\$ -	\$ 130,115.63	
11/01/26	\$ 5,365,000.00	\$ 155,000.00	\$ 130,115.63	\$ 412,034.38
05/01/27	\$ 5,210,000.00	\$ -	\$ 126,918.75	
11/01/27	\$ 5,050,000.00	\$ 160,000.00	\$ 126,918.75	\$ 410,537.50
05/01/28	\$ 5,050,000.00	\$ -	\$ 123,618.75	
11/01/28	\$ 5,050,000.00	\$ 170,000.00	\$ 123,618.75	\$ 413,200.00
05/01/29	\$ 4,880,000.00	\$ -	\$ 119,581.25	
11/01/29	\$ 4,880,000.00	\$ 175,000.00	\$ 119,581.25	\$ 410,006.25
05/01/30	\$ 4,705,000.00	\$ -	\$ 115,425.00	
11/01/30	\$ 4,705,000.00	\$ 185,000.00	\$ 115,425.00	\$ 411,456.25
05/01/31	\$ 4,520,000.00	\$ -	\$ 111,031.25	
11/01/31	\$ 4,520,000.00	\$ 195,000.00	\$ 111,031.25	\$ 412,431.25
05/01/32	\$ 4,325,000.00	\$ -	\$ 106,400.00	
11/01/32	\$ 4,325,000.00	\$ 205,000.00	\$ 106,400.00	\$ 412,931.25
05/01/33	\$ 4,120,000.00	\$ -	\$ 101,531.25	
11/01/33	\$ 4,120,000.00	\$ 215,000.00	\$ 101,531.25	\$ 412,956.25
05/01/34	\$ 3,905,000.00	\$ -	\$ 96,425.00	
11/01/34	\$ 3,905,000.00	\$ 225,000.00	\$ 96,425.00	\$ 412,506.25
05/01/35	\$ 3,680,000.00	\$ -	\$ 91,081.25	
11/01/35	\$ 3,680,000.00	\$ 235,000.00	\$ 91,081.25	\$ 411,581.25
05/01/36	\$ 3,445,000.00	\$ -	\$ 85,500.00	
11/01/36	\$ 3,445,000.00	\$ 245,000.00	\$ 85,500.00	\$ 410,181.25
05/01/37	\$ 3,200,000.00	\$ -	\$ 79,681.25	
11/01/37	\$ 3,200,000.00	\$ 255,000.00	\$ 79,681.25	\$ 408,306.25
05/01/38	\$ 2,945,000.00	\$ -	\$ 73,625.00	
11/01/38	\$ 2,945,000.00	\$ 265,000.00	\$ 73,625.00	\$ 405,625.00
05/01/39	\$ 2,680,000.00	\$ -	\$ 67,000.00	
11/01/39	\$ 2,680,000.00	\$ 280,000.00	\$ 67,000.00	\$ 407,000.00
05/01/40	\$ 2,400,000.00	\$ -	\$ 60,000.00	
11/01/40	\$ 2,400,000.00	\$ 295,000.00	\$ 60,000.00	\$ 407,625.00
05/01/41	\$ 2,105,000.00	\$ -	\$ 52,625.00	
11/01/41	\$ 2,105,000.00	\$ 310,000.00	\$ 52,625.00	\$ 407,500.00
05/01/42	\$ 1,795,000.00	\$ -	\$ 44,875.00	
11/01/42	\$ 1,795,000.00	\$ 325,000.00	\$ 44,875.00	\$ 406,625.00
05/01/43	\$ 1,470,000.00	\$ -	\$ 36,750.00	
11/01/43	\$ 1,470,000.00	\$ 340,000.00	\$ 36,750.00	\$ 405,000.00
05/01/44	\$ 1,130,000.00	\$ -	\$ 28,250.00	
11/01/44	\$ 1,130,000.00	\$ 360,000.00	\$ 28,250.00	\$ 407,500.00
05/01/45	\$ 770,000.00	\$ -	\$ 19,250.00	
11/01/45	\$ 770,000.00	\$ 375,000.00	\$ 19,250.00	\$ 404,125.00
05/01/46	\$ 395,000.00	\$ -	\$ 9,875.00	
11/01/46	\$ 395,000.00	\$ 395,000.00	\$ 9,875.00	\$ 404,875.00
	\$ 6,055,000.00	\$ 4,748,343.75	\$ 10,803,343.75	

SECTION VI

Hopping Green & Sams

Attorneys and Counselors

February 19, 2021

Board of Supervisors
Windsor at Westside Community Development District
c/o George Flint, District Manager
GMS – Central Florida
219 East Livingston Street
Orlando, Florida 32801

Re: Hopping Green & Sams 2021 Rates

Dear Board Members:

Since our firm was retained, we have charged the Windsor at Westside Community Development District ("District") fees at an hourly rate for the provision of legal services. Section IV.B. of the fee agreement in place between our firm and the District contemplates adjustments to the hourly rates from time to time after an annual evaluation by our firm. The fee agreement further provides that consent to hourly rate adjustments up to \$15 per hour will not be unreasonably withheld. We have not adjusted our fees for the District since 2018. This letter sets forth our proposal for an adjustment in our legal fees charged to the District. The increases in billing rates for existing clients are based upon our costs of doing business, increases in the experience and expertise of our attorneys and market trends. We have enjoyed the opportunity to work with the District and appreciate this opportunity to address our rates.

With respect to fees for our services for 2021, my hourly rate is proposed to adjust from \$255 to \$270 and Tucker Mackie's hourly rate is proposed to adjust from \$270 to \$285, which is an increase of \$15 per hour. The rate for paralegal services will also adjust from \$125 to \$140. I request these changes be made effective March 1, 2021.

As we have in the past, we will endeavor to keep our fees as low as possible to you, while maintaining our professional and ethical obligations to provide service. We do not expect these rates to negatively affect the District's budget.

We welcome the opportunity to discuss this proposal with you further. If you have any questions, please feel free to call.

Very truly yours,

HOPPING GREEN & SAMS, P.A.


Sarah R. Sandy

Accepted:

Wesley Hunt
Chair, Board of Supervisors

Date: _____

SECTION VII



KATRINA S. SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

Windsor at Westside CDD

This Data Sharing And Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **Windsor at Westside CDD**, hereafter referred to as agency, can acquire and use Osceola County Property Appraiser (OCPA) data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

The confidentiality of personal identifying and location information including: names, physical, mailing, and street addresses, parcel ID, legal property description, neighborhood name, lot number, GPS coordinates, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, **will be protected as follows:**

1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.
6. The terms of this Agreement shall commence on **January 1, 2021** and shall run until **December 31, 2021**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Osceola County Property Appraiser, through its duly authorized representative, and the **agency**, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement as of the last below written date.

OSCEOLA COUNTY PROPERTY APPRAISER

Signature: _____

Print: Katrina S. Scarborough

Date: _____

Windsor at Westside CDD

Signature: 

Print: George S. Fliet

Title: District Manager

Date: 12/30/20

Please return signed original copy in the enclosed self-addressed envelope, no later than January 31, 2021

2505 E IRLO BRONSON MEMORIAL HWY
KISSIMMEE, FL 34744
(407) 742-5000

INFO@PROPERTY-APPRAISER.ORG • PROPERTY-APPRAISER.ORG

SECTION VIII

**WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020**

DRAFT

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Windsor at Westside Community Development District
Osceola County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Windsor at Westside Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2020, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

DRAFT

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated XXXX, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

XXXX, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Windsor at Westside Community Development District, Osceola County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$6,047,085).
- The change in the District's total net position in comparison with the prior fiscal year was \$130,002, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental funds reported combined ending fund balances of \$1,007,751, an increase of \$58,245 in comparison with the prior fiscal year. The total fund balance is restricted for debt service, non-spendable for prepaid items, assigned for subsequent year's expenditures, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund which are major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2020	2019
Current and other assets	\$ 1,015,404	\$ 951,414
Capital assets, net of depreciation	3,221,741	3,346,847
Total assets	4,237,145	4,298,261
Current liabilities	211,510	208,765
Long-term liabilities	10,072,720	10,266,583
Total liabilities	10,284,230	10,475,348
Net position		
Net investment in capital assets	(6,850,979)	(6,913,631)
Restricted	692,290	657,375
Unrestricted	111,604	79,169
Total net position	\$ (6,047,085)	\$ (6,177,087)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
Revenues:	2020	2019
Program revenues		
Charges for services	\$ 912,751	\$ 908,425
Operating grants and contributions	6,575	18,052
Capital grants and contributions	71	95
Total revenues	919,397	926,572
Expenses:		
General government	95,618	92,753
Maintenance and operations	202,783	202,690
Interest	490,994	498,162
Total expenses	789,395	793,605
Change in net position	130,002	132,967
Net position - beginning	(6,177,087)	(6,310,054)
Net position - ending	\$ (6,047,085)	\$ (6,177,087)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$789,395. The costs of the District's activities were partially funded by program revenues. Program revenues were comprised primarily of assessments. In total, expenses were consistent with the prior year as a small increase in general government expenses was offset by a decrease in interest expense.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020, the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2020, the District had \$3,518,867 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$297,126 has been taken, which resulted in a net book value of \$3,221,741. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2020, the District had \$10,100,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Windsor at Westside Community Development District's Finance Department at 219 E. Livingston Street, Orlando, FL 32801.

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

	Governmental Activities
ASSETS	
Cash	\$ 109,779
Assessments receivable	6,325
Prepays and other assets	8,053
Restricted assets:	
Investments	891,247
Capital assets:	
Depreciable, net	3,221,741
Total assets	<u>4,237,145</u>
LIABILITIES	
Accounts payable	7,653
Accrued interest payable	203,857
Non-current liabilities:	
Due within one year	205,000
Due in more than one year	9,867,720
Total liabilities	<u>10,284,230</u>
NET POSITION	
Net investment in capital assets	(6,850,979)
Restricted for debt service	692,290
Unrestricted	111,604
Total net position	<u>\$ (6,047,085)</u>

See notes to the financial statements

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 95,618	\$ 95,618	\$ -	\$ -	\$ -
Maintenance and operations	202,783	110,112	-	71	(92,600)
Interest on long-term debt	490,994	707,021	6,575	-	222,602
Total governmental activities	789,395	912,751	6,575	71	130,002
Change in net position					130,002
Net position - beginning					(6,177,087)
Net position - ending					\$ (6,047,085)

See notes to the financial statements

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 109,779	\$ -	\$ 109,779
Investments	-	891,247	891,247
Assessments receivable	1,425	4,900	6,325
Prepays and other assets	8,053	-	8,053
Total assets	<u>\$ 119,257</u>	<u>\$ 896,147</u>	<u>\$ 1,015,404</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 7,653	\$ -	\$ 7,653
Total liabilities	<u>7,653</u>	<u>-</u>	<u>7,653</u>
Fund balances:			
Nonspendable:			
Prepaid items	8,053	-	8,053
Restricted for:			
Debt service	-	896,147	896,147
Assigned for:			
Subsequent year's expenditures	18,688	-	18,688
Unassigned	84,863	-	84,863
Total fund balances	<u>111,604</u>	<u>896,147</u>	<u>1,007,751</u>
Total liabilities and fund balances	<u>\$ 119,257</u>	<u>\$ 896,147</u>	<u>\$ 1,015,404</u>

See notes to the financial statements

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

Fund balance - governmental funds	\$	1,007,751
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	3,518,867	
Accumulated depreciation	<u>(297,126)</u>	3,221,741

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(203,857)	
Bonds payable	<u>(10,072,720)</u>	

Net position of governmental activities	\$	<u>(6,047,085)</u>
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See notes to the financial statements

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 205,730	\$ 707,021	\$ -	\$ 912,751
Interest	-	6,575	71	6,646
Total revenues	205,730	713,596	71	919,397
EXPENDITURES				
Current:				
General government	95,618	-	-	95,618
Maintenance and operations	77,677	-	-	77,677
Debt service:				
Principal	-	195,000	-	195,000
Interest	-	492,857	-	492,857
Total expenditures	173,295	687,857	-	861,152
Excess (deficiency) of revenues over (under) expenditures	32,435	25,739	71	58,245
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	6,176	(6,176)	-
Total other financing sources	-	6,176	(6,176)	-
Net change in fund balances	32,435	31,915	(6,105)	58,245
Fund balances - beginning	79,169	864,232	6,105	949,506
Fund balances - ending	\$ 111,604	\$ 896,147	\$ -	\$ 1,007,751

See notes to the financial statements

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Net change in fund balances - total governmental funds	\$ 58,245
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.	(125,106)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	3,000
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(1,137)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	195,000
Change in net position of governmental activities	<u>\$ 130,002</u>

See notes to the financial statements

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Windsor at Westside Community Development District ("District") was established on October 22, 2014 by the Board of County Commissioners of Osceola County, Osceola County Ordinance 2014-156, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development and to levy and assess non-ad valorem assessments for the financing and maintenance of improvements.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at-large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2020, all of the Board members are affiliated with Pulte Home Corporation ("Developer").

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Life</u>
Stormwater system	30
Landscaping enhancements	20

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearing(s) are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board, unless otherwise delegated by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2020:

	Amortized Cost	Credit Risk	Maturities
Fidelity Money Market Government Portfolio	\$ 891,247	S&P AAAm	Weighted average of the fund portfolio: 45 days
Total Investments	<u>\$ 891,247</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Stormwater system	\$ 3,050,254	\$ -	\$ -	\$ 3,050,254
Landscaping enhancements	468,613	-	-	468,613
Total capital assets, being depreciated	3,518,867	-	-	3,518,867
Less accumulated depreciation for:				
Stormwater system	136,873	101,675	-	238,548
Landscaping enhancements	35,147	23,431	-	58,578
Total accumulated depreciation	172,020	125,106	-	297,126
Total capital assets, being depreciated, net	3,346,847	(125,106)	-	3,221,741
Governmental activities capital assets	\$ 3,346,847	\$ (125,106)	\$ -	\$ 3,221,741

Depreciation expense was charged to the maintenance and operations function.

NOTE 6 – LONG-TERM LIABILITIES

Series 2015

On June 1, 2015, the District issued \$4,190,000 of Special Assessment Bonds, Series 2015 consisting of \$525,000 Term Bonds due on November 1, 2022 with a fixed interest rate of 4%, \$1,555,000 Term Bonds due on November 1, 2035 with a fixed interest rate of 5% and \$2,110,000 Term Bonds due on November 1, 2045 with a fixed interest rate of 5.125%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2016 through November 1, 2045.

The Series 2015 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2020.

Series 2016

On April 27, 2016 the District issued \$6,535,000 of Special Assessment Bonds, Series 2016 consisting of \$470,000 Term Bonds due on November 1, 2020 with a fixed interest rate of 3.50%, \$1,005,000 Term Bonds due on November 1, 2027 with a fixed interest rate of 4.125%, \$2,105,000 Term Bonds due on November 1, 2037 with a fixed interest rate of 4.750%, and \$2,955,000 Term Bonds due on November 1, 2046 with a fixed interest rate of 5%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2017 through November 1, 2046.

The Series 2016 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2020.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2020 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2015	\$ 3,985,000	\$ -	\$ 75,000	\$ 3,910,000	\$ 80,000
Less original issue discount	28,417	-	1,137	27,280	-
Series 2016	6,310,000	-	120,000	6,190,000	125,000
Total	\$ 10,266,583	\$ -	\$ 193,863	\$ 10,072,720	\$ 205,000

NOTE 6 – LONG-TERM LIABILITIES (Continued)**Long-term Debt Activity (Continued)**

At September 30, 2020, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Principal	Interest	Total
2021	\$ 205,000	\$ 485,469	\$ 690,469
2022	205,000	477,504	682,504
2023	215,000	468,945	683,945
2024	230,000	459,426	689,426
2025	235,000	449,047	684,047
2026-2030	1,340,000	2,072,794	3,412,794
2031-2035	1,710,000	1,709,345	3,419,345
2036-2040	2,165,000	1,238,270	3,403,270
2041-2045	2,760,000	622,546	3,382,546
2046-2047	1,035,000	45,788	1,080,788
Total	\$ 10,100,000	\$ 8,029,134	\$ 18,129,134

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims over the past three years.

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 198,963	\$ 205,730	\$ 6,767
Total revenues	198,963	205,730	6,767
EXPENDITURES			
Current:			
General government	94,407	95,618	(1,211)
Maintenance and operations	119,299	77,677	41,622
Total expenditures	213,706	173,295	40,411
Excess (deficiency) of revenues over (under) expenditures	(14,743)	32,435	47,178
OTHER FINANCING SOURCES			
Carryforward surplus	14,743	-	(14,743)
Total other financing sources	14,743	-	(14,743)
Net change in fund balances	\$ -	32,435	\$ 32,435
Fund balance - beginning		79,169	
Fund balance - ending		\$ 111,604	

See notes to required supplementary information

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020, the current fiscal year.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Windsor at Westside Community Development District
Osceola County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Windsor at Westside Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated XXXX, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

XXXX, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Windsor at Westside Community Development District
Osceola County, Florida

We have examined Windsor at Westside Community Development District, Osceola County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2020. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Windsor at Westside Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

XXXX, 2021

**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Windsor at Westside Community Development District
Osceola County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Windsor at Westside Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated XXXX, 2021.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated XXXX, 2021, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Windsor at Westside Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Windsor at Westside Community Development District, Osceola County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

XXXX, 2021

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2020.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2020. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

SECTION IX

Hopping Green & Sams

Attorneys and Counselors

MEMORANDUM

TO: District Managers

FROM: Hopping Green & Sams

DATE: December 2020

RE: Section 448.095, *Florida Statutes* / E-Verify Requirements

As you may be aware, the Florida Legislature recently enacted Section 448.095, *Florida Statutes*, which, generally speaking, requires that all employers verify employment eligibility using the United States Department of Homeland Security's "E-Verify" system. Specifically, Section 448.095(2)(a) provides:

"Beginning January 1, 2021, every public employer, contractor, and subcontractor shall register with and use the E-Verify system to verify the work authorization status of all newly hired employees. A public employer, contractor, or subcontractor may not enter into a contract unless each party to the contract registers with and uses the E-Verify system."

Section 448.095(1), F.S., defines "public employer" to be any "regional, county, local, or municipal government . . . that employs persons who perform labor or services for that employer in exchange for salary, wages, or other remuneration or that enters or attempts to enter into a contract with a contractor." Because all CDDs and stewardship districts (together, "Special Districts") enter into contracts with contractors (and many Special Districts have employees), all Special Districts are subject to the new E-Verify requirements.

As a District Manager, there are two steps that need to be taken:

1. Enroll your Special Districts on the E-Verify system, at: <https://www.e-verify.gov/>. An E-Verify enrollment checklist is available at <https://www.e-verify.gov/employers/enrolling-in-e-verify/enrollment-checklist>. In order to enroll, all Special Districts must enter into a memorandum of understanding ("MOU") which must be executed by the chairperson of each board. Under the MOU, the responsibilities of the Special Districts include provision of contact information, display of notices to prospective employees, completion of an E-Verify tutorial, familiarization with the E-Verify User Manual, and other obligations. Samples of the MOU and E-Verify User Manual are attached here.
2. On a going forward basis, include the following contract provision in Special District contracts:

E-VERIFY REQUIREMENTS

The Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*.

If the Contractor anticipates entering into agreements with a subcontractor for the Work, Contractor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Contractor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), *Florida Statutes*, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

Please let us know if you have any questions regarding the new law. We appreciate your attention to this matter, and can be reached at 850-222-7500.



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THE E-VERIFY MEMORANDUM OF UNDERSTANDING FOR EMPLOYERS

ARTICLE I PURPOSE AND AUTHORITY

The parties to this agreement are the Department of Homeland Security (DHS) and the Windsor at Westside Community Development District (Employer). The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

ARTICLE II RESPONSIBILITIES

A. RESPONSIBILITIES OF THE EMPLOYER

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system:
 - a. Notice of E-Verify Participation
 - b. Notice of Right to Work
2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.
3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the employer is separated from the company or no longer needs access to E-Verify.



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4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.
 5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.
 - a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.
 6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:
 - a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.
 - b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.
- Note: Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.
7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.
 8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the antidiscrimination requirements of section 274B of the INA with respect to Form I-9 procedures.
 - a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between \$550 and \$1,100 for each failure to notify DHS of continued employment following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly

employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status



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(including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact OSC at 1-800-255-8155 or 1-800-237-2515 (TDD).

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at E-Verify@dhs.gov. Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and other agents, upon

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reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that E-Verify trademarks and logos may be used only under license by DHS/USCIS (see [M-795 \(Web\)](#)) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

B. RESPONSIBILITIES OF FEDERAL CONTRACTORS

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

- b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.
- c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.
- d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin E-Verify verification of all existing employees within 180 days after the election.
- e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:
 - i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,
 - ii. The employee's work authorization has not expired, and
 - iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).
- f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:
 - i. The Employer cannot determine that Form I-9 complies with Article II.A.6,
 - ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or
 - iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with

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Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

C. RESPONSIBILITIES OF SSA

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

D. RESPONSIBILITIES OF DHS

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

a. Automated verification checks on alien employees by electronic means, and

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- b. Photo verification checks (when available) on employees.
2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.
3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.
4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.
5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC), Civil Rights Division, U.S. Department of Justice.
6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.
7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.
8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.
9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

ARTICLE III

REFERRAL OF INDIVIDUALS TO SSA AND DHS

A. REFERRAL TO SSA

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify

case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.

4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

B. REFERRAL TO DHS

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.

4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the

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employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.

6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:

- a. Scanning and uploading the document, or
- b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).

7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.

8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

ARTICLE IV SERVICE PROVISIONS

A. NO SERVICE FEES

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

ARTICLE V MODIFICATION AND TERMINATION

A. MODIFICATION

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.

2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.

B. TERMINATION

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.
2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.
3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.
4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

ARTICLE VI PARTIES

- A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.
- B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.
- C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.
- D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.
- E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to,



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Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the Employer.

To be accepted as an E-Verify participant, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify at 1-888-464-4218.



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Approved by:

Employer Windsor at Westside Community Development District	
Name (Please Type or Print) Darren De Santis	Title
Signature Electronically Signed	Date 01/28/2021
Department of Homeland Security – Verification Division	
Name (Please Type or Print) USCIS Verification Division	Title
Signature Electronically Signed	Date 01/28/2021



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Information Required for the E-Verify Program

Information relating to your Company:

Company Name	Windsor at Westside Community Development District
Company Facility Address	219 E. Livingston St Orlando, FL 32801
Company Alternate Address	
County or Parish	ORANGE
Employer Identification Number	472697616
North American Industry Classification Systems Code	925
Parent Company	
Number of Employees	1 to 4
Number of Sites Verified for	1



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Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

FLORIDA

1 site(s)



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Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

Name Kelly Adams
Phone Number (865) 717 - 7700
Fax Number
Email Address kadams@gmstnn.com

Name Darren A De Santis
Phone Number (954) 721 - 8681 ext. 208
Fax Number
Email Address ddesantis@gmssf.com



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SECTION X

SECTION C

SECTION 1

Windsor at Westside
Community Development District

Summary of Invoices
September 01, 2020 through May 20, 2021

Fund	Date	Check No.'s	Amount
General Fund			
	9/10/20	480	\$ 150.00
	9/16/20	481	\$ 4,575.32
	9/17/20	482-483	\$ 7,327.50
	9/24/20	484-487	\$ 13,645.14
	10/1/20	488-489	\$ 5,150.00
	10/8/20	490-491	\$ 3,924.50
	10/14/20	492	\$ 4,701.99
	10/16/20	493	\$ 150.00
	10/22/20	494	\$ 820.00
	10/29/20	495	\$ 718.76
	11/12/20	496-499	\$ 9,180.78
	11/20/20	500-502	\$ 4,400.00
	12/9/20	503-505	\$ 4,063.67
	12/11/20	506-507	\$ 5,468.49
	12/18/20	508	\$ 100.00
	1/22/21	509-514	\$ 9,997.65
	2/17/21	515	\$ 4,642.70
	2/18/21	516-518	\$ 618,831.89
	2/25/21	519	\$ 4,450.00
	3/8/21	520-521	\$ 294.01
	3/11/21	522	\$ 4,649.22
	4/9/21	523-524	\$ 4,655.00
	4/27/21	525	\$ 55,432.33
	5/10/21	526-531	\$ 13,732.50
Total			\$ 781,061.45

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK... AMOUNT #
10/01/20	00001	9/15/20	142	202009	300-15500-10000		GOVERNMENTAL MANAGEMENT SERVICES	*	5,000.00	5,000.00 000488
					ASSESSMENT ROLL CRTF FY21					
10/01/20	00021	9/01/20	1454	202009	320-53800-46700		GRUNIT POOL SERVICE	*	150.00	150.00 000489
					FOUNTAIN MAINT 09/2020					
10/08/20	00024	10/01/20	9187	202009	320-53800-46400		GRUNIT POOL SERVICE	*	3,430.00	3,430.00 000490
					LANDSCAPE MAINT 09/20					
10/08/20	00003	9/10/20	117458	202008	310-51300-31500		EXCLUSIVE LANDSCAPING GROUP, INC	*	494.50	494.50 000491
					FOLLOW UP/MONITOR/CONFER					
10/14/20	00001	10/01/20	143	202010	310-51300-34000		HOPPING GREEN & SAMS	*	3,187.17	3,187.17 000492
					MANAGEMENT FEES 10/2020					
10/01/20	143	202010	310-51300-35100		INFORMATION TECH 10/2020			*	50.00	50.00 000493
10/01/20	143	202010	310-51300-31300		DISSEMINATION SRVC 10/20			*	583.33	583.33 000494
10/01/20	143	202010	310-51300-51000		OFFICE SUPPLIES			*	.30	.30 000495
10/01/20	143	202010	310-51300-42000		POSTAGE			*	58.84	58.84 000496
10/01/20	143	202010	310-51300-42500		COPIES			*	2.85	2.85 000497
10/01/20	144	202010	320-53800-12000		FIELD MANAGEMENT 10/2020			*	819.50	819.50 000498
10/16/20	00021	10/01/20	1468	202010	320-53800-46700		GOVERNMENTAL MANAGEMENT SERVICES	*	150.00	150.00 000499
					FOUNTAIN MAINT OCT/2020					
10/22/20	00015	9/30/20	188797	202009	320-53800-46200		GRUNIT POOL SERVICE	*	820.00	820.00 000500
					LAKE MAINT 09/2020					
10/29/20	00004	9/30/20	02589105	202009	310-51300-48000		APPLIED AQUATIC MANAGEMENT, INC	*	443.76	443.76 000501
					NOT OF SUPER MEET 9/18/20					
9/30/20	02589105	202009	310-51300-48000		FY21 MTY DATES			*	275.00	275.00 000502
					0					
					ORLANDO SENTINEL				718.76	718.76 000495

WIND WINDSOR AT WES MEYINGTON

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
11/12/20	00002	10/01/20	83471	202010	310-51300-54000		SPECIAL DISTRICT FEE FY21	*	175.00	
11/12/20	00024	11/01/20	9489	202011	320-53800-46400		LANDSCAPE MAINT 11/20	*	3,430.00	175.00 000496
11/12/20	00001	11/01/20	145	202011	310-51300-34000		MANAGEMENT FEES NOV/2020	*	3,187.17	3,430.00 000497
11/01/20	145	202011	310-51300-35100		INFORMATION TECH NOV/2020			*	50.00	
11/01/20	145	202011	310-51300-31300		DISSEMINATION NOV/2020			*	583.33	
11/01/20	145	202011	310-51300-51000		OFFICE SUPPLIES			*	2.65	
11/01/20	145	202011	310-51300-42000		POSTAGE			*	9.03	
11/01/20	145	202011	310-51300-42500		COPIES			*	3.60	
11/01/20	146	202011	320-53800-12000		FIELD MANAGEMENT NOV/2020			*	819.50	
11/12/20	00003	10/10/20	118126	202009	310-51300-31500		MONITOR/REVIEW/DRAFT	*	920.50	4,655.28 000498
11/20/20	00015	10/31/20	189496	202010	320-53800-46200		LAKE MAINT 10/2020	*	820.00	920.50 000499
11/20/20	00024	8/01/20	8716	202008	320-53800-46400		LANDSCAPING MAINT AUG/20	*	3,430.00	820.00 000500
11/20/20	00021	11/01/20	1482	202011	320-53800-46700		FOUNTAIN MAINT NOV/2020	*	150.00	3,430.00 000501
12/09/20	00024	12/01/20	9788	202012	320-53800-46400		LANDSCAPE MAINT DEC/20	*	2,770.00	150.00 000502
12/09/20	00026	11/05/20	258668	202010	310-51300-48000		NOT OF LANDO 10/29-11/05	*	174.92	2,770.00 000503
							OSCEOLA NEWS GAZETTE		174.92	174.92 000504

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
12/09/20	00005	11/24/20	9702	202009	310-51300-31100				OSCEOLA ENGINEERING INC.	*	1,118.75	
			CDD MEETING JUN19-OCT2020									
12/11/20	00015	11/30/20	190143	202011	320-53800-46200				LAKE MAINT NOV/2020	*	820.00	1,118.75 000505
12/11/20	00001	12/01/20	147	202012	310-51300-34000				APPLIED AQUATIC MANAGEMENT, INC	*	3,187.17	820.00 000506
			MANAGEMENT FEE DEC/2020									
12/01/20	147	202012	310-51300-35100							*	50.00	
			INFORMATION TECH DEC/2020									
12/01/20	147	202012	310-51300-31300							*	583.33	
			DISSEMINATION DEC/2020									
12/01/20	147	202012	310-51300-51000							*	.03	
			OFFICE SUPPLIES .03									
12/01/20	147	202012	310-51300-42000							*	8.46	
			POSTAGE									
12/01/20	148	202012	320-53800-12000							*	819.50	
			FIELD MANAGEMENT DEC/20									
									GOVERNMENTAL MANAGEMENT SERVICES			4,648.49 000507
12/18/20	00027	10/14/20	1	202010	310-51300-49000					*	100.00	
			AMORT SERIES 2016 11-1-20									
									DISCLOSURE SERVICES LLC			100.00 000508
1/22/21	00015	12/31/20	190848	202012	320-53800-46200					*	820.00	
			AQUATIC MAINT - DEC20									
									APPLIED AQUATIC MANAGEMENT, INC			820.00 000509
1/22/21	00019	1/21/21	5547-01-	202101	310-51300-31200					*	450.00	
			ARBITRAGE - SERIES 2016									
									AMTEC			450.00 000510
1/22/21	00024	1/01/21	10077	202101	320-53800-46400					*	3,430.00	
			LANDSCAPE MAINT - JAN21									
									EXCLUSIVE LANDSCAPING GROUP, INC			3,430.00 000511
1/22/21	00001	1/01/21	149	202101	310-51300-34000					*	3,187.17	
			MANAGEMENT FEES - JAN21									
1/01/21	149	202101	310-51300-35100							*	50.00	
			TECHNOLOGY FEES - JAN21									
1/01/21	149	202101	310-51300-31300							*	583.33	
			DISSEMINATION SRVC-JAN21									
1/01/21	149	202101	310-51300-51000							*	.15	
			OFFICE SUPPLIES									

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO...	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
3/08/21	00003	2/01/21	10337	202102 320-53800-46400 LANDSCAPE MAINT FEB2021						EXCLUSIVE LANDSCAPING GROUP, INC	*	3,430.00	4,450.00 000519
3/08/21	00012	2/11/21	120459	202101 310-51300-31500 GENERAL COUNSEL - JAN21						HOPPING GREEN & SAMS	*	102.50	102.50 000520
3/11/21	00001	2/18/21	2018413	202102 310-51300-49100 2020 TAX ROLL YEAR						OSCEOLA COUNTY PROPERTY APPRAISER	*	191.51	191.51 000521
3/01/21	153	3/01/21	153	202103 310-51300-34000 MANAGEMENT FEES - MAR2021							*	3,187.17	
3/01/21	153	3/01/21	153	202103 310-51300-35100 INFORMATION TECH-MAR2021							*	50.00	
3/01/21	153	3/01/21	153	202103 310-51300-31300 DISSEMINATION SVC-MAR2021							*	583.33	
3/01/21	153	3/01/21	153	202103 310-51300-51000 OFFICE SUPPLIES							*	.33	
3/01/21	153	3/01/21	153	202103 310-51300-42000 POSTAGE							*	5.29	
3/01/21	153	3/01/21	153	202103 310-51300-42500 COPIES							*	3.60	
3/01/21	154	3/01/21	154	202103 320-53800-12000 FIELD MANAGEMENT-MAR 2021							*	819.50	
4/09/21	00015	2/28/21	192216	202102 320-53800-46200 LAKE MAINTENANCE - FEB 21						GOVERNMENTAL MANAGEMENT SERVICES	*	820.00	4,649.22 000522
4/09/21	00024	2/22/21	10578	202102 320-53800-46600 IRRIGATION MAINT - FEB 21						APPLIED AQUATIC MANAGEMENT, INC	*	405.00	820.00 000523
3/01/21	10648	3/01/21	10648	202103 320-53800-46400 LANDSCAPE MAINT - MAR 21							*	3,430.00	
4/27/21	00013	4/27/21	04272021	202104 300-20700-10000 ASSESSMENT TXFER - S2015						EXCLUSIVE LANDSCAPING GROUP, INC	*		3,835.00 000524
4/27/21	04272021	4/27/21	04272021	202104 300-20700-10000 ASSESSMENT TXFER - S2015							*	22,020.43	
5/10/21	00015	3/31/21	192924	202103 320-53800-46200 LAKE MAINTENANCE - MAR 21						WINDSOR AT WESTSIDE CDD C/O REGIONS	*	820.00	55,432.33 000525
										APPLIED AQUATIC MANAGEMENT, INC			820.00 000526

WIND WINDSOR AT WES MBYINGTON

AF300K
*** CHECK DATES 09/01/2020 - 05/20/2021 ***
YEAR=

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/21/21
21 *** WINDSOR GENERAL FUND
BANK A GENERAL FUND

RUN 5/21/21

PAGE 7

CHECK DATE	VEND#INVOICE..... DATE INVOICEEXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
5/10/21	00024	2/16/21 10505	202102 320-53800-46500			*	885.00	
		3 PALLETS OF SOD						
4/01/21	10990	202104 320-53800-46400				*	3,430.00	
		LANDSCAPE MAINT-APR 2021						
5/10/21	00001	4/01/21 155	202104 310-51300-34000		EXCLUSIVE LANDSCAPING GROUP, INC	*	3,187.17	4,315.00 000527
		MANAGEMENT FEES-APR 2021						
4/01/21	155	202104 310-51300-35100				*	50.00	
		INFORMATION TECH-APR 2021						
4/01/21	155	202104 310-51300-31300				*	583.33	
		DISSEMINATION SVC						
4/01/21	156	202104 320-53800-12000				*	819.50	
		FIELD MANAGEMENT - APR 21						
5/10/21	00021	3/01/21 1707	202103 320-53800-46700		GOVERNMENTAL MANAGEMENT SERVICES	*	150.00	4,640.00 000528
		FOUNTAIN MAINT - MAR 21						
4/01/21	1817	202104 320-53800-46700				*	150.00	
		FOUNTAIN MAINT - APR 2021						
5/10/21	00003	3/11/21 121463	202102 310-51300-31500		GRUNIT POOL SERVICE	*	157.50	300.00 000529
		GENERAL COUNSEL - FEB 21						
5/10/21	00010	4/02/21 93876	202104 310-51300-32300		HOPPING GREEN & SAM'S	*	3,500.00	157.50 000530
		TRUSTEE FEES - SER.2016						
					REGIONS BANK			3,500.00 000531
					TOTAL FOR BANK A		781,061.45	
					TOTAL FOR REGISTER		781,061.45	

WIND WINDSOR AT WES MBYINGTON

SECTION 2

Windsor at Westside
Community Development District

Unaudited Financial Reporting
April 30, 2021



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8	<u>Long Term Debt Summary</u>
9	<u>Assessment Receipt Schedule</u>

Windsor at Westside
Community Development District
Combined Balance Sheet
April 30, 2021

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash:			
Operating Account	\$ 234,162	\$ -	\$ 234,162
Investments:			
<u>Series 2015</u>			
Reserve	\$ -	\$ 138,195	\$ 138,195
Revenue	\$ -	\$ 217,942	\$ 217,942
Interest	\$ -	\$ 96,244	\$ 96,244
Sinking Fund	\$ -	\$ 0	\$ 0
<u>Series 2016</u>			
Reserve	\$ -	\$ 209,377	\$ 209,377
Revenue	\$ -	\$ 298,609	\$ 298,609
Interest	\$ -	\$ 144,347	\$ 144,347
General Redemption	\$ -	\$ 237	\$ 237
Total Assets	\$ 234,162	\$ 1,104,951	\$ 1,339,113
Liabilities:			
Accounts Payable	\$ 13,733	\$ -	\$ 13,733
Total Liabilities	\$ 13,733	\$ -	\$ 13,733
Fund Balance:			
Assigned For:			
Debt Service	\$ -	\$ 1,104,951	\$ 1,104,951
Unassigned	\$ 220,429	\$ -	\$ 220,429
Total Fund Balances	\$ 220,429	\$ 1,104,951	\$ 1,325,381
Total Liabilities & Fund Balance	\$ 234,162	\$ 1,104,951	\$ 1,339,113

Windsor at Westside
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2021

	Adopted Budget	Prorated Budget Thru 04/30/21	Actual Thru 04/30/21	Variance
Revenues:				
O&M Assessments	\$ 198,963	\$ 198,963	\$ 194,434	\$ (4,529)
Total Revenues	\$ 198,963	\$ 198,963	\$ 194,434	\$ (4,529)
Expenditures:				
<u>General & Administrative:</u>				
Engineering	\$ 5,000	\$ 2,917	\$ -	\$ 2,917
Attorney	\$ 15,000	\$ 8,750	\$ 615	\$ 8,135
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Dissemination	\$ 7,000	\$ 4,083	\$ 4,083	\$ 0
Annual Audit	\$ 3,800	\$ -	\$ -	\$ -
Trustee Fees	\$ 7,000	\$ 7,000	\$ 3,500	\$ 3,500
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 38,246	\$ 22,310	\$ 22,310	\$ (0)
Information Technology	\$ 1,800	\$ 1,050	\$ 350	\$ 700
Telephone	\$ 100	\$ 58	\$ -	\$ 58
Postage	\$ 300	\$ 175	\$ 87	\$ 88
Insurance	\$ 6,086	\$ 6,086	\$ 5,803	\$ 283
Printing & Binding	\$ 500	\$ 292	\$ 10	\$ 282
Legal Advertising	\$ 3,000	\$ 1,750	\$ 175	\$ 1,575
Other Current Charges	\$ 500	\$ 500	\$ 876	\$ (376)
Property Appraiser	\$ 500	\$ 500	\$ 192	\$ 308
Office Supplies	\$ 200	\$ 117	\$ 4	\$ 113
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 94,657	\$ 61,213	\$ 43,630	\$ 17,583

Windsor at Westside
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2021

	Adopted Budget	Prorated Budget Thru 04/30/21	Actual Thru 04/30/21	Variance
<u>Operation and Maintenance</u>				
Contract Services				
Field Services	\$ 9,834	\$ 5,737	\$ 5,737	\$ -
Landscape Maintenance - Contract	\$ 60,000	\$ 35,000	\$ 23,350	\$ 11,650
Lake Maintenance	\$ 10,500	\$ 6,125	\$ 4,920	\$ 1,205
Wetland Monitoring & Maintenance	\$ 9,400	\$ 5,483	\$ -	\$ 5,483
Property Insurance	\$ 2,250	\$ 2,250	\$ 2,250	\$ -
Repairs & Maintenance				
Landscape Maintenance - Other	\$ 10,200	\$ 5,950	\$ 1,905	\$ 4,045
Repairs and Maintenance	\$ 2,500	\$ 1,458	\$ -	\$ 1,458
Operating Supplies	\$ 1,000	\$ 583	\$ -	\$ 583
Irrigation Repairs	\$ 7,000	\$ 4,083	\$ 405	\$ 3,678
Signage	\$ 800	\$ 467	\$ -	\$ 467
Fountain Maintenance	\$ 2,400	\$ 1,400	\$ 1,050	\$ 350
Subtotal	\$ 115,884	\$ 68,537	\$ 39,617	\$ 28,920
Utility				
Electric	\$ 4,700	\$ 2,742	\$ 2,117	\$ 625
Irrigation Water	\$ 2,000	\$ 1,167	\$ 247	\$ 919
Other				
Contingency	\$ 410	\$ 239	\$ -	\$ 239
Subtotal	\$ 7,110	\$ 4,148	\$ 2,364	\$ 1,783
Total O&M Expenses:	\$ 122,994	\$ 72,684	\$ 41,981	\$ 30,703
Total Expenditures	\$ 217,651	\$ 133,897	\$ 85,610	\$ 48,286
Excess Revenues (Expenditures)	\$ (18,688)		\$ 108,824	
Fund Balance - Beginning	\$ 18,688		\$ 111,605	
Fund Balance - Ending	\$ 0		\$ 220,429	

Windsor at Westside
Community Development District
Debt Service Fund - Series 2015
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2021

	Adopted Budget	Prorated Budget Thru 04/30/21	Actual Thru 04/30/21	Variance
Revenues:				
Special Assessments	\$ 276,388	\$ 276,388	\$ 265,519	\$ (10,869)
Interest	\$ 500	\$ 292	\$ 16	\$ (276)
Total Revenues	\$ 276,888	\$ 276,680	\$265,535	\$ (11,145)
Expenditures:				
Interest - 11/1	\$ 97,844	\$ 97,844	\$ 97,844	\$ -
Principal - 11/1	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Interest - 5/1	\$ 96,244	\$ -	\$ -	\$ -
Total Expenditures	\$ 274,088	\$ 177,844	\$ 177,844	\$ -
Excess Revenues (Expenditures)	\$ 2,800		\$ 87,691	
Fund Balance - Beginning	\$ 225,033		\$ 364,690	
Fund Balance - Ending	\$ 227,833		\$ 452,381	

Windsor at Westside
Community Development District
Debt Service Fund - Series 2016
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2021

	Adopted Budget	Prorated Budget Thru 04/30/21	Actual Thru 04/30/21	Variance
Revenues:				
Special Assessments	\$ 418,750	\$ 418,750	\$ 402,875	\$ (15,875)
Interest	\$ 500	\$ 291	\$ 22	\$ (269)
Total Revenues	\$ 419,250	\$ 419,041	\$ 402,897	\$ (16,144)
Expenditures:				
Interest - 11/1	\$ 146,784	\$ 146,784	\$ 146,784	\$ -
Principal - 11/1	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 10,000	\$ (10,000)
Interest - 5/1	\$ 144,597	\$ -	\$ -	\$ -
Total Expenditures	\$ 416,381	\$ 271,784	\$ 281,784	\$ (10,000)
Excess Revenues (Expenditures)	\$ 2,868		\$ 121,113	
Fund Balance - Beginning	\$ 310,679		\$ 531,457	
Fund Balance - Ending	\$ 313,547		\$ 652,570	

Windsor at Westside
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
O&M Assessments	\$ -	\$ 26,828	\$ 138,764	\$ 9,223	\$ 3,495	\$ 5,919	\$ 10,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,434
Total Revenues	\$ -	\$ 26,828	\$ 138,764	\$ 9,223	\$ 3,495	\$ 5,919	\$ 10,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,434
Expenditures:													
General & Administrative:													
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ -	\$ 355	\$ -	\$ 103	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615
Arbitrage	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,083
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Management Fees	\$ 3,187	\$ 3,187	\$ 3,187	\$ 3,187	\$ 3,187	\$ 3,187	\$ 3,187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,310
Information Technology	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 59	\$ 9	\$ 8	\$ 3	\$ 3	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87
Insurance	\$ 5,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,803
Printing & Binding	\$ 3	\$ 4	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Legal Advertising	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Other Current Charges	\$ 118	\$ 290	\$ 143	\$ 79	\$ 46	\$ 77	\$ 123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 876
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ 192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192
Office Supplies	\$ 0	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 15,154	\$ 4,481	\$ 3,972	\$ 4,455	\$ 4,219	\$ 3,907	\$ 7,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,630

Windsor at Westside

Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operation and Maintenance													
Contract Services													
Field Services	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$	-	-	-	-	5,737
Landscape Maintenance - Contract	\$ 3,430	\$ 3,430	\$ 2,770	\$ 3,430	\$ 3,430	\$ 3,430	\$ 3,430	\$	-	-	-	-	23,350
Lake Maintenance	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$	-	-	-	-	-	4,920
Wetland Monitoring & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Property Insurance	\$ 2,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,250
Repairs & Maintenance													
Landscape Maintenance - Other	\$ -	\$ -	\$ -	\$ 1,020	\$ 885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,905
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	405
Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fountain Maintenance	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	1,050
Subtotal	\$ 7,470	\$ 5,220	\$ 4,560	\$ 6,240	\$ 6,510	\$ 5,220	\$ 4,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,617
Utility													
Electric	\$ 399	\$ -	\$ 305	\$ 373	\$ 339	\$ 339	\$ 362	\$ -	\$ -	\$ -	\$ -	\$ -	2,117
Irrigation Water	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	247
Other													
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal	\$ 434	\$ 35	\$ 340	\$ 408	\$ 375	\$ 374	\$ 397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,364
Total O&M Expenses:	\$ 7,904	\$ 5,255	\$ 4,900	\$ 6,648	\$ 6,884	\$ 5,594	\$ 4,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,981
Total Expenditures	\$ 23,057	\$ 9,735	\$ 8,872	\$ 11,102	\$ 11,103	\$ 9,500	\$ 12,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,610
Excess Revenues (Expenditures)	\$ (23,057)	\$ 17,092	\$ 129,892	\$ (1,879)	\$ (7,608)	\$ (3,581)	\$ (2,034)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,824

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	\$138,343	
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)
LESS: PRINCIPAL PAYMENT 11/1/20		(\$80,000)
CURRENT BONDS OUTSTANDING		\$3,830,000

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	\$209,601	
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)
LESS: PRINCIPAL PAYMENT 11/1/20		(\$125,000)
LESS: SPECIAL CALL 11/1/20		(\$10,000)
CURRENT BONDS OUTSTANDING		\$6,055,000

SECTION 3



MARY JANE ARRINGTON
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS

April 30, 2021

Ms. Lauren Vanderveer
Recording Secretary
Windsor at Westside Community Development District
219 E. Livingston St.
Orlando, FL 32801

RE: Windsor at Westside Community Development District – Registered Voters

Dear Ms. Vanderveer:

Thank you for your letter of April 21, 2021 requesting confirmation of the number of registered voters within the Windsor at Westside Community Development District as of April 15, 2021.

The number of registered voters within the Windsor at Westside CDD is 52 as of April 15, 2021.

If I can be of further assistance please contact me at 407.742.6000.

Respectfully yours,

A handwritten signature in blue ink that reads "Mary Jane Arrington".

Mary Jane Arrington
Supervisor of Elections