

***Windsor at Westside  
Community Development District***

***Agenda***

***June 6, 2022***

# AGENDA

# ***Windsor at Westside***

## ***Community Development District***

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219 E. Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

May 30, 2022

**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 **Monday, June 6, 2022 at 9:00 AM at the Hart Memorial Central Library, 211 E. Dakin Ave, Kissimmee, Florida 34741**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
  - A. Acceptance of Resignations from Clifford Torres and Bill Tew
  - B. Appointment of Individuals to Fulfill the Board Vacancy in Seat #4 with a Term Ending November 2022
  - C. Appointment of Individual to Fulfill the Board Vacancy in Seats #5 with a Term Ending November 2024
  - D. Administration of Oath of Office to Newly Elected Board Members
  - E. Consideration of Resolution 2022-04 Electing Assistant Secretaries
4. Approval of Minutes of February 25, 2022 Meeting
5. Consideration of Landscape Maintenance Services Proposal with BrightView
6. Consideration of Retention and Fee Agreement with Kutak Rock, LLP
7. Consideration of Resolution 2022-05 Approving the Proposed Budget for Fiscal Year 2023 and Setting a Public Hearing
8. Consideration of Resolution 2022-06 Designating the Date, Time and Location for a Landowners' Meeting
9. Review and Acceptance of Fiscal Year 2021 Audit Report
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 - 58
    - 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 Resignations from Clifford Torres and Bill Tew. Section B is Appointment of Individual to Fulfill the Board Vacancy in Seat #4 with a Term Ending November 2022. Section C is Appointment of Individual to Fulfill the Board Vacancy in Seat #5 with a Term Ending November 2024. Section D is Administration of Oaths of Office to Newly Elected Board Members. Section E is Consideration of Resolution 2022-04 Electing Assistant Secretaries. A copy of the resolution is enclosed for your review.

The fourth order of business is the approval of the minutes of the February 25, 2022 meeting. The minutes are enclosed for your review.

The fifth order of business is Consideration of Landscape Maintenance Services Proposal with BrightView. A copy of the proposal is enclosed for your review.

The sixth order of business is Consideration of Retention and Fee Agreement with Kutak Rock, LLP. A copy of the agreement is enclosed for your review.

The seventh order of business is Consideration of Resolution 2022-05 Approving the Proposed Budget for Fiscal Year 2023 and Setting a Public Hearing. A copy of the resolution is enclosed for your review.

The eighth order of business is Consideration of Resolution 2022-06 Designating the Date, Time and Location for a Landowners' Meeting. A copy of the resolution is enclosed for your review.

The ninth order of business is Review and Acceptance of Fiscal Year 2021 audit report. A copy of the report is enclosed for your review.

The tenth order of business is Staff Reports. Section C is the District Manager's Report. Sub-Section 1 includes the check register being submitted for approval and Sub-Section 2 includes the balance sheet and income statement for your review. The Field Manager's Report will be presented at the meeting.

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

Sincerely,

Jason Showe  
District Manager

CC: Sarah Sandy, District Counsel  
Tucker Mackie, District Counsel  
Broc Althafer, District Engineer

Enclosures

## SECTION III

# SECTION A

Begin forwarded message:

**From:** Clifford Torres <[Clifford.Torres@PulteGroup.com](mailto:Clifford.Torres@PulteGroup.com)>  
**Subject:** Windsor at Westside Board - Resignation Letter  
**Date:** February 25, 2022 at 12:44:33 PM EST  
**To:** Jason Showe <[jshowe@gmscfl.com](mailto:jshowe@gmscfl.com)>  
**Cc:** George Flint <[gflint@gmscfl.com](mailto:gflint@gmscfl.com)>

Good Afternoon Mr. Flint,

Please accept this email as formal notice of my resignation from my supervisor position at the Windsor at Westside CDD effective today.



**Cliff Torres**  
Director of Land Development

Central Florida Division  
4901 Vineland Road, Suite 500 | Orlando, Florida 32811  
**direct** (407) 661-1514 | **cell** (561) 239-7945  
[Clifford.Torres@PulteGroup.com](mailto:Clifford.Torres@PulteGroup.com)

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CONFIDENTIALITY NOTICE: This email may contain confidential and privileged material for the sole use of the intended recipient(s). Any review, use, distribution or disclosure by others is strictly prohibited. If you have received this communication in *error*, please notify the sender immediately by email and ~~delete the~~ message and any file attachments from your computer. Thank you.

**From:** Bill Tew bill@gscarolina.com  
**Subject:** RE: Windsor at Westside CDD 5/27/22 Meeting Reminder  
**Date:** May 14, 2022 at 7:41 AM  
**To:** Lauren Vanderveer lvanderveer@gmscfl.com  
**Cc:** George Flint gflint@gmscfl.com, jshowe@gmscfl.com

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Bill Tew will out of town and not available for May 27 meeting.

Bill Tew would like to resign from the WWCCDD.

Thanks

Bill Tew

407-256-7804

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# SECTION E

**RESOLUTION 2022-04**

**A RESOLUTION OF THE WINDSOR AT WESTSIDE  
COMMUNITY DEVELOPMENT DISTRICT ELECTING  
\_\_\_\_\_  
\_\_\_\_\_  
AND  
\_\_\_\_\_  
AS ASSISTANT  
SECRETARIES OF THE BOARD OF SUPERVISORS**

**WHEREAS**, the Board of Supervisors of the Windsor at Westside Community District desires to elect \_\_\_\_\_ and \_\_\_\_\_ as Assistant Secretaries.

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

1. \_\_\_\_\_ is elected Assistant Secretary of the Board of Supervisors.
2. \_\_\_\_\_ is elected Assistant Secretary of the Board of Supervisors

Adopted this 6<sup>th</sup> day of June, 2022.

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

\_\_\_\_\_  
Chairman / Vice Chairman

# MINUTES

**MINUTES OF MEETING  
WINDSOR AT WESTSIDE  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Windsor at Westside Community Development District was held Friday, February 25, 2022 at 9:00 a.m. in the Club at Windsor at Westside, 2100 Tripoli Court, Kissimmee, Florida.

Present and constituting a quorum were:

Eric Baker  
William Tew  
Mary Burns  
Duane (Rocky) Owen

Vice Chairman  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also present were:

Jason Showe  
Sarah Sandy  
Broc Althafer  
Andy Hatton  
Scott Stewart  
Tom Franklin

District Manager  
District Counsel by telephone  
District Engineer by telephone  
GMS

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There being none, the next item followed.

**THIRD ORDER OF BUSINESS**

**Organizational Matters**

**A. Review Letters of Interest/Resumes**

Mr. Showe stated we have a letter of interest from Mr. Owen who is in attendance today.

Mr. Owen stated have been on boards for over 25 years and have been on one of the first CDDs formed in the State of Florida, which is Bonnet Creek. I was on the Board when Westside

was originally formed and developed the area then the developer went bankrupt and I was the designated Board Member for the bondholders and was on others that went bankrupt and were taken over by the bank.

**B. Appointment of Individual to Fill the Board Vacancy in Seat 1 with a Term Ending November 2022**

On MOTION by Mr. Tew seconded by Mr. Baker with all in favor Duane Owen was appointed to fill the vacancy in seat 1.

**C. Administration of Oath of Office to Newly Elected Board Member**

Mr. Showe being a notary public of the State of Florida administered the oath of office to Mr. Owen.

**D. Consideration of Resolution 2022-01 Electing Officers**

This item tabled until the end of the meeting.

**FOURTH ORDER OF BUSINESS**

**Approval of the Minutes of the September 21, 2021 Meeting**

On MOTION by Mr. Baker seconded by Mr. Tew with all in favor the minutes of September 21, 2021 meeting were approved as presented.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-02 Designating a Registered Agent**

Mr. Showe stated there was a change in legal services. Hopping Green & Sams is dissolved and a lot of the attorneys went with Kutak Rock and later in the agenda is ratification of that transition letter but the first thing we would like to have approved is Resolution 2022-02 designating Sarah Sandy of Kutak Rock as the registered agent and her office address of 113 S. Monroe Street, suite 116, Tallahassee, Florida as the District's registered office.

On MOTION by Mr. Baker seconded by Mr. Tew with all in favor Resolution 2022-02 Designating a Registered Agent was approved.

**SIXTH ORDER OF BUSINESS****Consideration of Resolution 2022-03  
Adopting Prompt Payment Policies**

Ms. Sandy stated the District is required to follow the Florida Statutes on prompt payment policies. There was an update by the legislature at the session before this one. This brings our policy that we have adopted into compliance with current state statute. Specifically, it adds more procedures with regard to disputing construction invoices as well as increases the interest due on past invoices.

On MOTION by Mr. Tew seconded by Mr. Baker with all in favor Resolution 2022-03 Adopting Prompt Payment Policies was approved.

**SEVENTH ORDER OF BUSINESS****Ratification of Transition Letter from  
Hopping Green & Sams and Kutak Rock,  
LLP**

Ms. Sandy stated our practice group from Hopping Green & Sams transitioned over to a new law firm, Kutak Rock in November. At that time we presented a transition letter that basically said that Hopping Green & Sams would no longer be providing legal services for CDDs.

On MOTION by Mr. Baker seconded by Mr. Tew with all in favor the transition letter from Hopping Green & Sams to Kutak Rock LLP was ratified.

**EIGHTH ORDER OF BUSINESS****Ratification of Agreement with Grau &  
Associates to Provide Auditing Services for  
Fiscal Year 2021**

On MOTION by Mr. Tew seconded by Mr. Baker with all in favor the agreement with Grau & Associates to perform the audit for Fiscal Year 2021 was ratified.

**NINTH ORDER OF BUSINESS****Staff Reports****A. Attorney****i. Memo on Public Records Exemptions Advisory Notice**

Ms. Sandy stated these are memos that came from our group when we were with Hopping Green & Sams. There were some legislative changes to laws that would affect us. One was the

prompt payment act that you just adopted. Another is in regard to some changes to public records laws, specifically it requires that those persons who are exempt from certain public records laws and from their information being produced such as addressing that they have to file a statement with the District not only that they fall under those public records exemptions, but they have to do it as a sworn statement to certify that it does apply to them. That is something the District managers will keep a watch on to make sure we receive that if anyone files a statement with the District saying their information is exempt from public records.

**ii. Memo on Wastewater and Stormwater Needs Analysis**

Ms. Sandy stated the legislature is requiring that all special districts that have stormwater to have a stormwater needs analysis and that is typically provided by the District engineer and is due in June of this year and updates will be required every five years.

**iii. Memo on Publication of Legal Notices**

Ms. Sandy stated in regard to public notice. There were some changes that would allow a District to publish notice of meetings and workshops online as opposed to the newspaper, however, as written it doesn't appear that there is an economic advantage to the District because in order to do so we would have to run a notice in the paper saying that there would be notice provided online.

**iv. Memo on Prompt Payment Policies**

This item was taken earlier in the meeting.

**B. Engineer**

Mr. Althafer stated I have put together a proposal for the wastewater and stormwater needs analysis that was just described. Because in this District the wastewater system was turned over to the Toho Water Authority, we are not required to do anything in terms of wastewater and my focus will be strictly on the stormwater system. I'm required to provide a detailed description of the stormwater system, an analysis of the current and projected residents in five-year increments and estimate the remaining life and cost cycles of the system. It will take some coordination between myself and the District manager to put all this together, but I have given a fee not to exceed \$2,500 to get this done and I should have it completed before the next meeting.

On MOTION by Mr. Baker seconded by Mr. Tew with all in favor the agreement with Osceola Engineering was approved in an amount not to exceed \$2,500.

**C. Manager**

**i. Approval of Check Register**

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

**ii. Balance Sheet and Income Statement**

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

**iii. Presentation of Arbitrage Rebate Calculation Report**

Mr. Showe stated the summary is on page 4 and no rebate liability exists. That is a test to make sure we are not collecting more in interest than we are legally allowed under the bond documents.

**iv. Field Manager's Report**

Mr. Showe stated William is no longer with GMS and I would like to introduce Andy Hatton, who will be the new field manager.

Mr. Hatton stated I'm meeting with the landscape vendor and the fountain vendor. The frost hit pretty hard and we are going to give it some time and may be able to save most of them by chopping the tops off. If something doesn't work out, we can replace them. There are some at the fountain and we are just going to tear those out. The ponds look pretty good right now.

**TENTH ORDER OF BUSINESS**

**Supervisors Requests**

Mr. Showe stated we can go back to organizational matters. I understand Pulte is interested in resigning their seats and we have a couple people in the room who are interested in serving on the Board.

Mr. Stewart stated I have been in Osceola County since 1978, I have been in the real estate construction development business my whole career and I have been on other similar boards.

Mr. Franklin stated I came to Osceola County in 1974 and have served on several of these boards over the years and have also served as the engineer for a few CDDs as well and have a lot of experience in large developments similar to the development here. I sold my business a few years ago.

Mr. Baker stated I will resign from the Board.

On MOTION by Mr. Tew seconded by Ms. Burns with all in favor Mr. Baker's resignation was accepted.

On MOTION by Mr. Tew seconded by Ms. Burns with all in favor Scott Stewart was appointed to fill the vacancy in seat 3.

Mr. Showe being a notary public of the State of Florida administered the oath of office to Mr. Stewart. Ms. Burns stated I will resign from the Board.

On MOTION by Mr. Owen seconded by Mr. Tew with all in favor Mary Burns' resignation was accepted.

On MOTION by Mr. Tew seconded by Mr. Owen with all in favor Mr. Franklin was appointed to fill the vacancy in seat 2.

Mr. Showe being a notary public of the State of Florida administered the oath of office to Mr. Franklin.

On MOTION by Tew seconded by Mr. Owen with all in favor Resolution 2022-01 was approved reflecting the following officers: Rocky Owen Chairman, Tom Franklin Vice Chairman, George Flint Secretary, Bill Tew, Scott Stewart, Cliff Torres and Jason Showe Assistant Secretaries, and Katie Costa Treasurer.

Mr. Showe stated the Board Members are entitled to receive up to \$200 per meeting for compensation. Until this point, they have not received it. Does anyone want to receive the \$200?

*No Board Members accepted the compensation.*

Mr. Owen asked can we consider moving the meetings to the Kissimmee Library?

Mr. Showe responded yes. We will likely have two more meetings for the rest of the year and we will contact the library.

**ELEVENTH ORDER OF BUSINESS**

**Public Comment Period**

There being none,

On MOTION by Mr. Tew seconded by Mr. Franklin with all in favor the meeting adjourned at 9:24 a.m.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION V

# A Brighter Outlook for your Landscape Services



Prepared for:

**Windsor at  
Westside CDD CDD**

RFP 2022



Andy Hatton  
Governmental Management Services

RE: Windsor at Westside CDD Landscape Maintenance Services

Dear Andy,

I would like to thank you for allowing Brightview to present this Full Landscape Proposal for the Windsor at Westside CDD . At BrightView, we believe your landscape is a strategic asset that can strengthen your brand and send the right message to all Residents and Visitors. A well-maintained landscape makes an **optimal first impression** and serves as an important tool in meeting your objectives.

The enclosed proposal was developed based on the RFP previously provided and will demonstrate how our experienced and skilled team will achieve your landscape goals and keep your property looking at its best all year round.

- ◆ **Resort Approach, Best Management Practices**
- ◆ **Constant weed control, flower bed maintenance and hedge trimming**
- ◆ **Proper turf and fertilizer treatment**
- ◆ **Proactive palm and hardwood trimming/fertilizing**
- ◆ **Continuous communication between you and our service team to ensure any declining plant materials get treated properly and dead plant materials gets addressed and replaced**

#### **Improve Your Operating Budget**

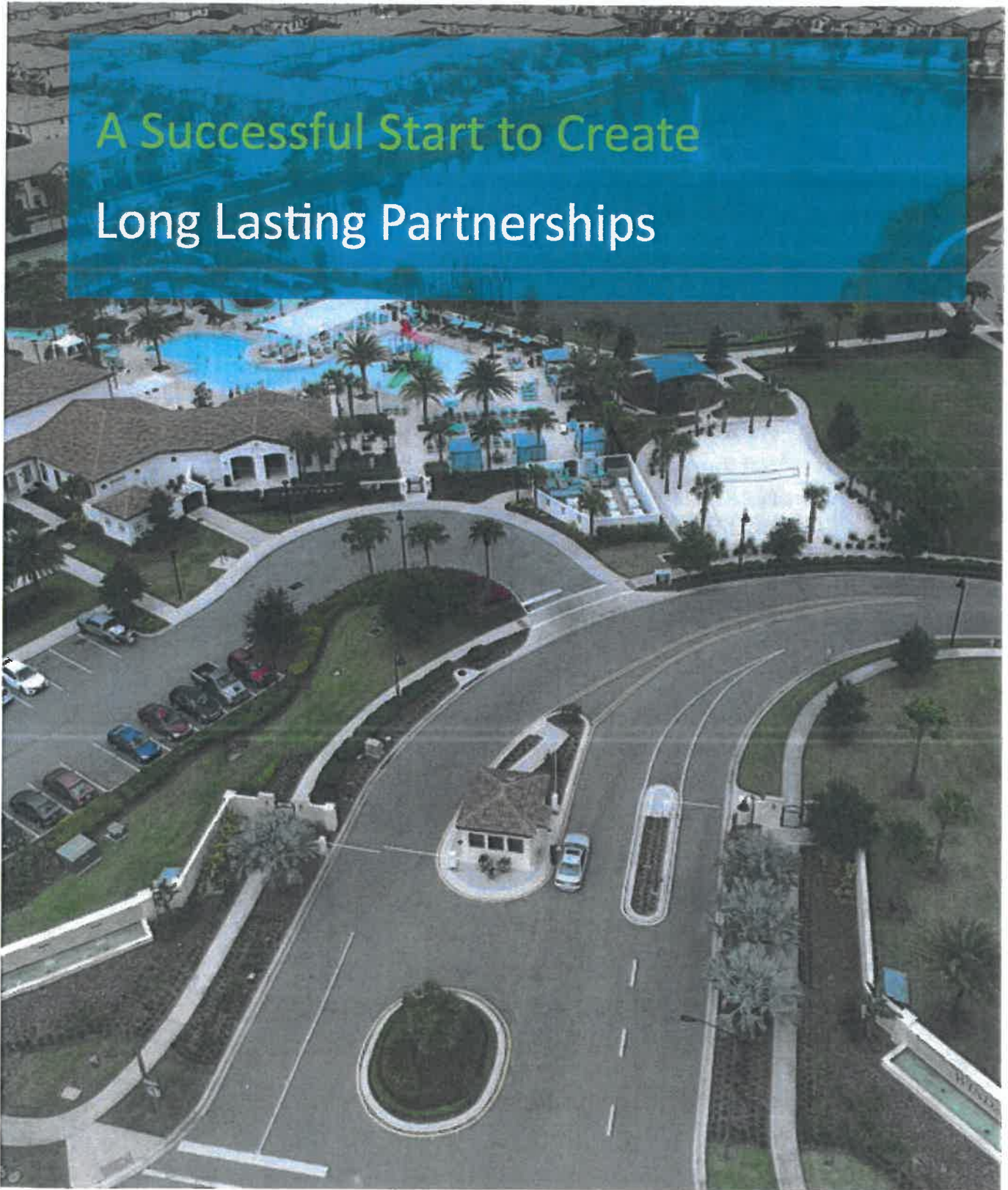
BrightView is a strategic partner who provides proactive solutions that enhance **operational savings**, year-round aesthetics, and drives value, aiding in achieving your business goals. We collaborate with you to **optimize your landscape dollars** using our established production processes, sound horticultural practices, and creative solutions that minimize operating costs over the long-term. You will benefit from clear budgets - with no surprises - as we continually manage both fixed and variable costs allowing you to anticipate and allocate your budget dollars.

I will follow up with you to address any questions that you may have on our services.

Sincerely,

Senior Business Developer Manager  
Brightview Landscape Services

# A Successful Start to Create Long Lasting Partnerships



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# Seamless Transitions Create Successful Partnerships

Success depends on a seamless transition, this sets the tone for the entire relationship and acts as a foundation for successful engagement. An ideal transition is smooth, cost effective and transparent.

At our initial kick-off meeting, we will confirm communication protocols, review the contract and scope of work along with a timeline on completion of key site initiatives. Moreover, we review our safety protocols, our QSA process and scheduling, and discuss pre-approval thresholds on emergency spending.



30

- Monthly Review: Client, Account Manager, Branch Manager and Business Developer
- Review agreed upon first month expectations, progress on key initiatives, and lessons learned
- Implement course corrections as may be needed
- Perform site QSA with client
- Confirm site maintenance plan (key site initiatives) for next 30 days



60

- Monthly Review: Client, Account Manager, Branch Manager and Business Developer
- Confirm scope alignment & expectations are being exceeded
- Review details on QSA and any carryover items
- Check progress and/or completion of key site initiatives
- Client Survey touch point



90

- Business Review: Client, Account Manager, Branch Manager and Business Developer
- Review *90-Day Follow-up Partnership Transition Guide*
- Review details on QSA and any carryover items
- Check progress and/or completion of key site initiatives

# Organizational Structure & Staffing Model

We spent a great deal of time and effort to inspect, walk and measure the entirety of Windsor at Westside CDD. Over the past week we have developed an operational plan for a daily presence on Windsor at Westside CDD designed to merge efficiency with your expectations and the needs of the site.

## **Mow Crew**

This crew will move through the site to complete all mowing operations. If additional help is needed due to inclement weather or events Friday and/or Saturday will be utilized to complete operations with additional crews as needed.

## **Detail & Pruning Crew**

This crew will have a weekly schedule as noted in the Detail Schedule map. Their duties will include ornamental, shrub and tree care along with site policing, weed removal, and leaf removal.

## **Account Manager**

Owner of Windsor at Westside CDD relationship and primary point of contact for Solara team. He will be responsible for scheduling and managing all operational activities, QSA's, communication with the Windsor at Westside CDD staff and leadership. The Account Manager creates company mandated Quality Site Assessment or QSA for your site on a bi-monthly basis. This will serve as a snapshot of the conditions on site and a management tool that helps both parties visually understand areas of concern or needs that can be tailored to be area specific.

## **Production Manager**

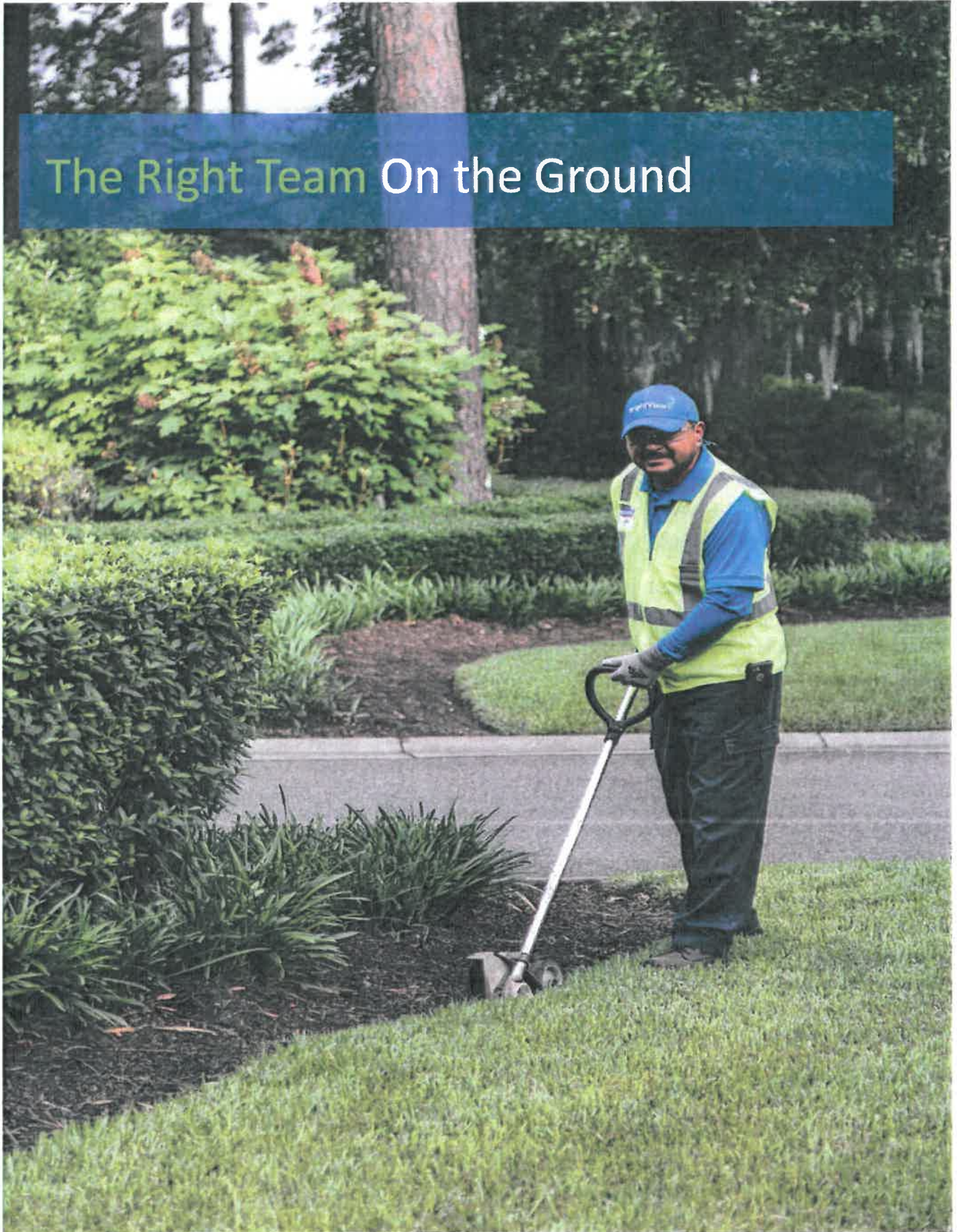
This team member will be on site daily and the right hand of the Account Manager. This person will provide leadership and supervision to the field crews above along with directing daily operational movement to cover specific work orders communicated to us by Windsor at Westside CDD team and the Account Manager.

## **Ancillary Services:**

There are several teams external to the Windsor at Westside CDD on site team that will handle a portion of the work load specific to their expertise. Tree Care outside of ground clearance will be handled by Tree Care Crews as scheduled. Seasonal color bed consultation, design, installation, and maintenance will be handled by our Seasonal Color Department.

Chemical applications for fertilization, insects, and specific weed control products will be handled by Spray Technician who use specialized equipment to move through the site in a more efficient manner. Improvements to the landscape that involve light construction will be performed by a separate team skilled in the area of landscape installation

## The Right Team On the Ground



## A Safe Workplace & Community is Our Priority

**Your Dedicated BrightView Crew** - will always be in full uniform – company shirt, pants, belt, hat and work boots. This not only presents a professional look to our team, it also brings positive comments from onsite security and employees who can instantly recognize our team members.



Safety is our top priority at BrightView and we are committed to keeping our people safe every day across our business. As an organization committed to constant improvement, we actively work to continue developing a best-in-class Safety Management System that results in zero injuries to our team members. We take pride in conducting our business operations in a manner that helps to ensure the safety and well-being of our team members, customers, and the properties in which we operate.

### We believe in the following principles:

**Safety is our top priority**

**Appropriate PPE must be worn**

**Follow-up, report, and learn from incidents**

**Everyone is responsible for each other**

**Training is the first step to safe behavior**

**You are the key to making a difference**

Trucks are always equipped with cones that are placed around the truck and trailer at all times. We also demonstrate this commitment to safety through a continuing program of education and training, accident prevention, reporting, investigation and analysis, and the development of positive attitudes about safety and awareness about safety by all employees.

# Meet Your Client Services Team (CST)

BrightView Landscape Services prides itself as a Learning Organization. Over the past 75+ years our Company has been a leading innovator in many of today's Best practices.

We have always provided a single point of contact to our Clients to streamline communication and to have accountability in service delivery. We will continue to maintain this best practice based on the success our clients have communicated back. In addition we are now providing our clients with a Client Service Team to better provide transparency in service delivery.

Here we have developed a team to best service each Client and below you will see how each one plays a role in successful client satisfaction:



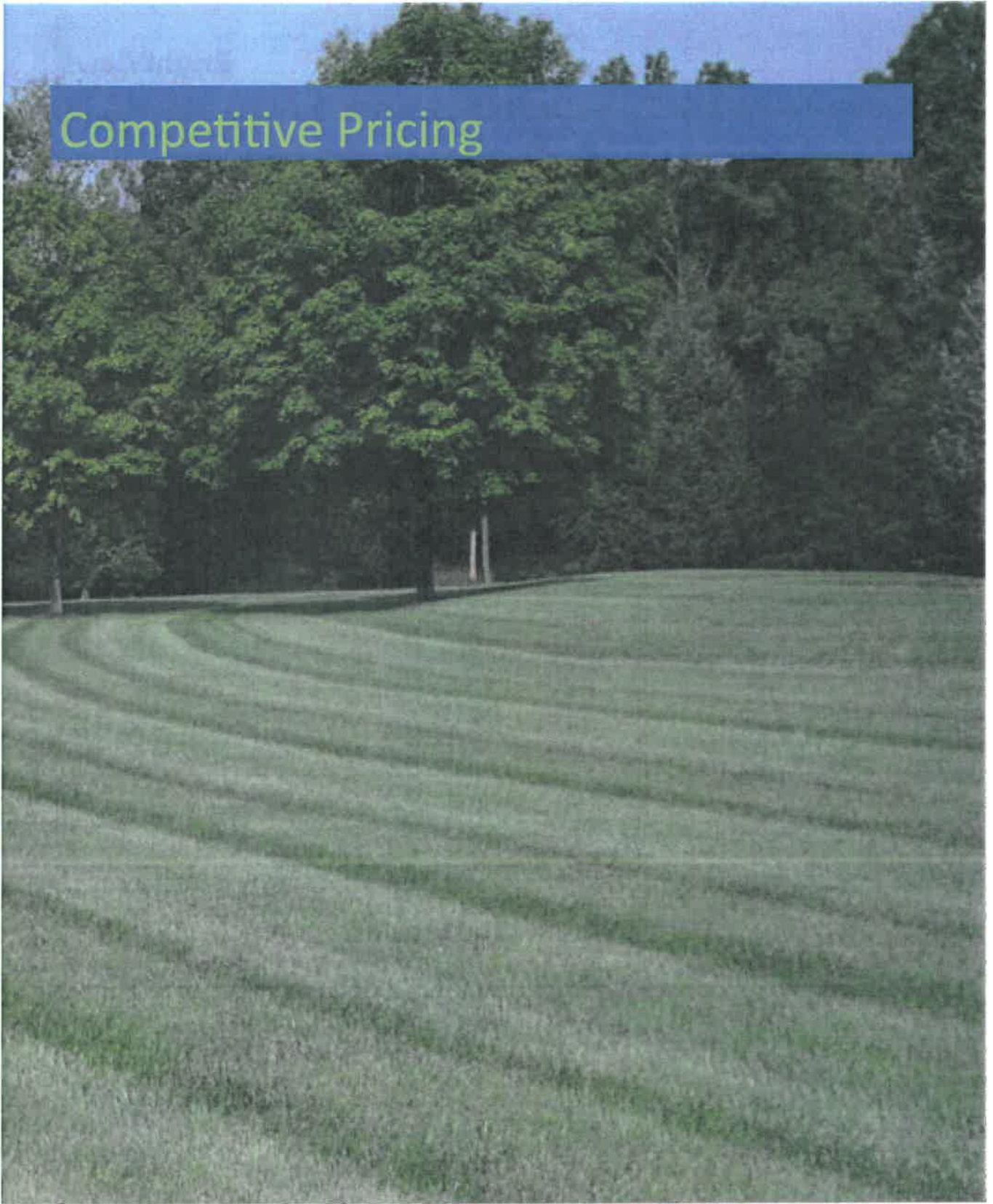
Account Manager (AM)	<b>Focus on Client</b> <ul style="list-style-type: none"><li>• Develop Client Relationships</li><li>• Renew client accounts</li><li>• Proactively provide enhancement proposals</li><li>• Communicate client needs to PM and support PM</li></ul>
Production Manager (PM)	<b>Focus on Execution of the Work</b> <ul style="list-style-type: none"><li>• Manage crews to execute the work</li><li>• Hire, develop, evaluate, and retain crew members</li><li>• Safety, quality, and efficiency</li><li>• Reports to the AM</li><li>• Communicate with AM to understand client needs</li></ul>
Ancillary Managers (EM/IM/SSM)	<b>Focus on Ancillary Work (Production &amp; Client)</b> <ul style="list-style-type: none"><li>• Support and drive enhancement sales</li><li>• Manage crews to execute ancillary work</li><li>• Hire, develop, evaluate, and retain crew members</li><li>• Safety, quality, and efficiency</li><li>• Source and procure material</li></ul>

We know success is built upon well trained and tenured team members providing outstanding quality and customer service. Every team member is required to complete our safety and operator training program which prepares your crew with the skills necessary to safely perform quality work to your satisfaction.

BrightView's support for your location will include the following team members:

BrightView Team Member	Service Provided
Account Manager	<ul style="list-style-type: none"> <li>• Primary customer contact</li> <li>• Accountable for customer satisfaction</li> <li>• Ensures compliance to job specifications and quality</li> </ul>
Production Manager	<ul style="list-style-type: none"> <li>• Manages crews and subcontractors</li> <li>• Ensure readiness of workers, tools, and materials</li> <li>• Maintains safe working conditions</li> <li>• Trains field personnel</li> <li>• Ensures delivery of job specifications and quality</li> </ul>
Crew Leader	<ul style="list-style-type: none"> <li>• Ensures readiness of workers, tools and materials</li> <li>• Trains field personnel</li> <li>• Performs and leads job specifications on site</li> </ul>
Branch Manager	<ul style="list-style-type: none"> <li>• Ensures quality and efficient landscape maintenance for clients</li> <li>• Consistently improves best practices within branch</li> <li>• Lead and support all branch personnel</li> </ul>

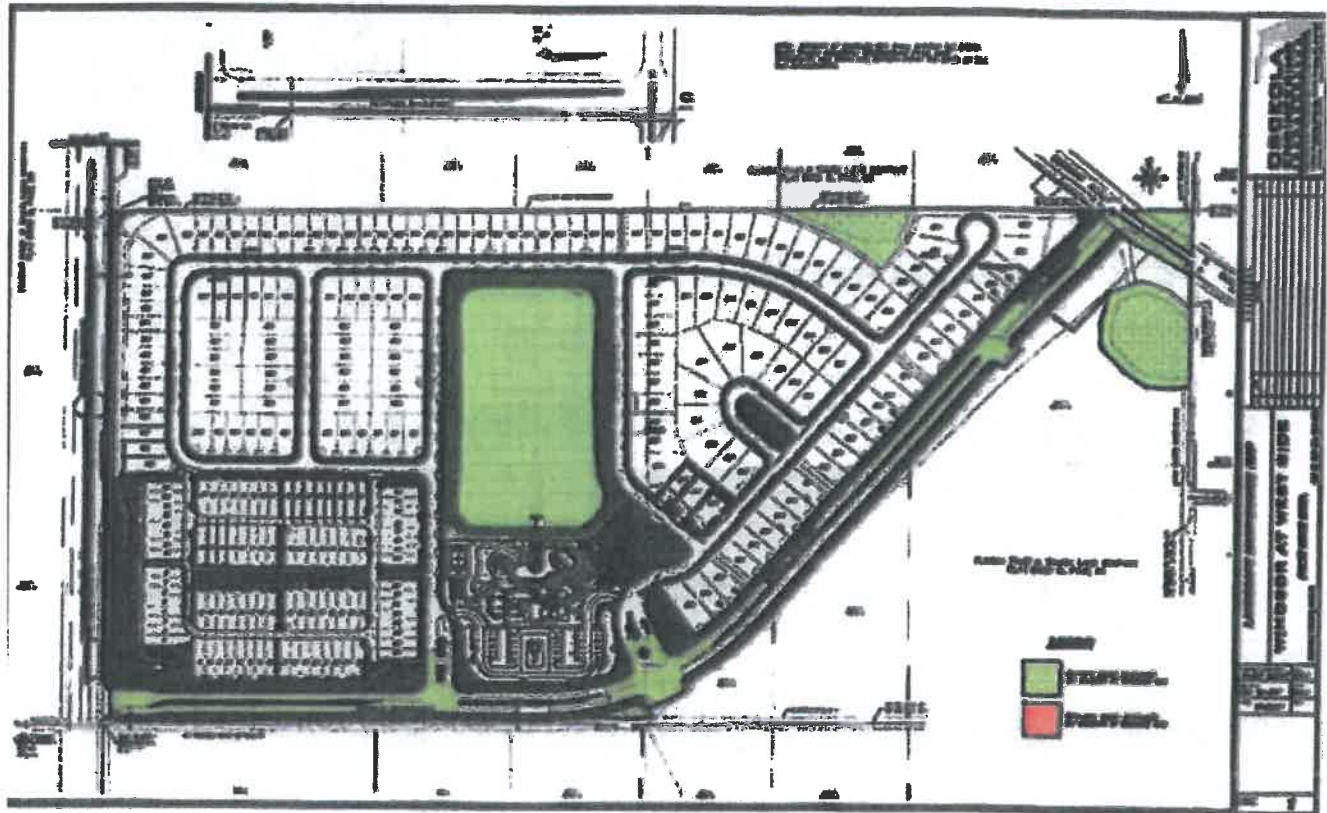
# Competitive Pricing



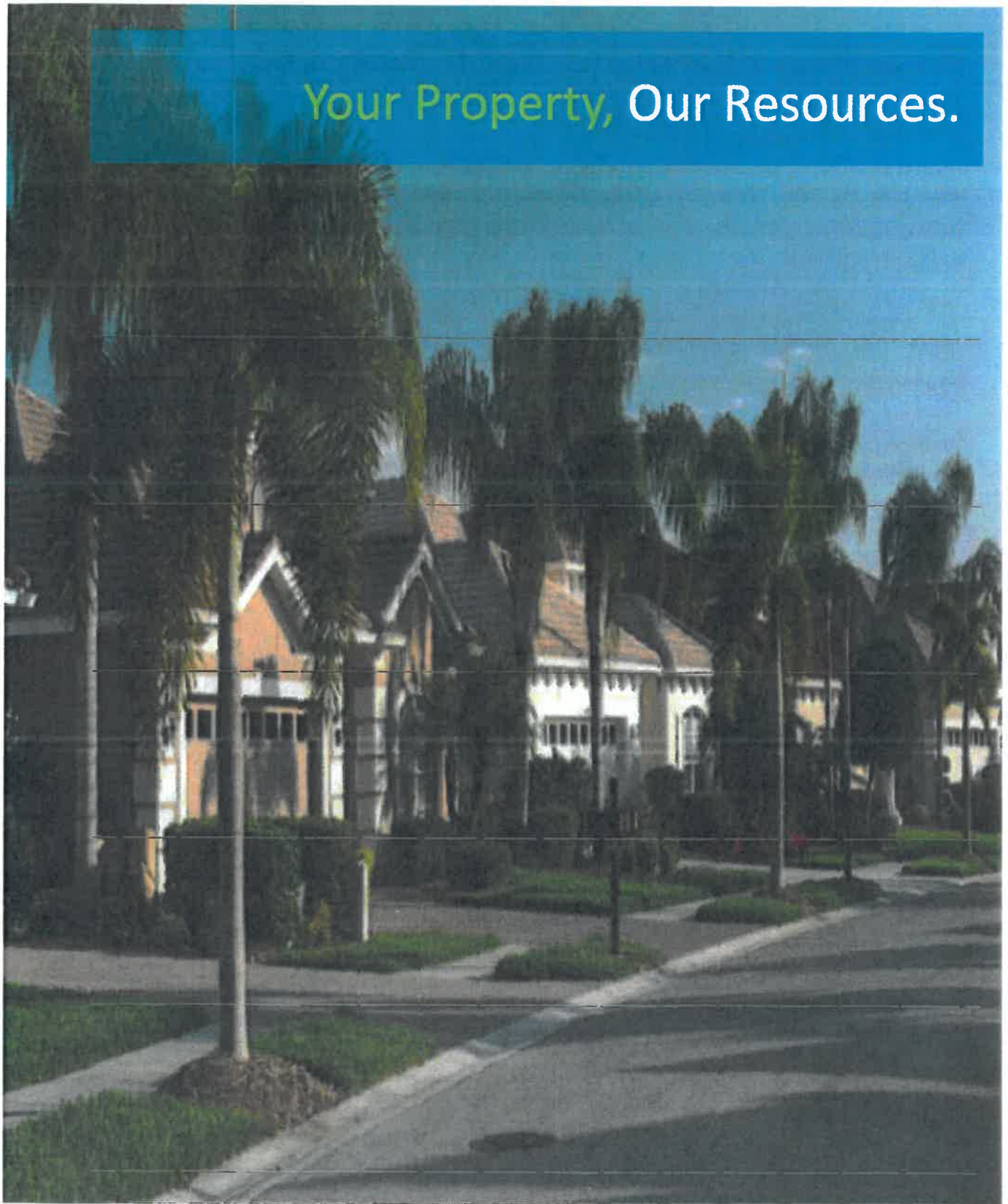
## Windsor at Westside CDD Full Landscape Services

Scope of Work	Frequency	Monthly	Yearly
<b>Landscape Maintenance</b>		<b>\$ 2,508.00</b>	<b>\$ 30,096.00</b>
Mowing	42		
Edging	25		
Line Trimming	42		
Blowing, small debris pickup	52		
Groundcover Pruning	12		
Bed Weed Control	12		
Plant Bed Management	12		
Prune all shrub material to manicured appearance	12		
Keep vegetation from encroaching in walkway areas and trails	52		
Leaf Removal	8		
<b>Chemical and Horticultural Maintenance - Full Agronomics Program</b>		<b>\$ 458.00</b>	<b>\$ 5,496.00</b>
Turf Fertilization	4		
Insect and Weed Control Turf & Shrub	As Needed		
Shrub & Groundcover Fertilization	3		
Soil Lab Tests	As Needed		
<b>Irrigation Maintenance</b>		<b>\$ 200.00</b>	<b>\$ 2,400.00</b>
Quarterly Inspection of Sprinkler Controller	4		
Check and adjust all pop-up and shrub sprinklers	12		
Check and adjust all rotor sprinklers	12		
Irrigation Reports	As Needed		
<b>Additional Services</b>		<b>Month</b>	<b>Yearly</b>
Mulch Installation 375 cy	1	\$ 1,500.00	\$ 18,000.00
Palm Pruning	1	\$ 175.00	\$ 2,100.00
Annuals Changeout \$1.80 per unit	4	TBD	TBD
<b>TOTAL PRICE</b>		<b>\$ 4,841.00</b>	<b>\$ 58,092.00</b>

## Windsor at Westside CDD



Your Property, Our Resources.



# Proactive Communication Protocols

## Drive Accountability

Successful partnerships are built on a platform of effective communication. BrightView's **Client Partnership Plan** provides the foundation to exceed customer expectations while understanding your needs and priorities.

Your Account Manager will continually engage with you to understand the opportunities and challenges that naturally occur over the lifetime of a partnership. The intent is to gain a deeper understanding of your business, future plans, budget forecasting, and a strategy as to how we can deliver more value.

We begin our partnership with a promise: quality landscape and client centric customer service. BrightView's formal **Quality Site Assessments** ensure we keep that promise. Our QSAs deliver:

- Well defined expectations for landscape quality
- A forum for you to share feedback
- Progress updates on our work
- Time set aside to discuss opportunities
- A stronger partnership with you in the management of your landscape
- Accountability that ensures your success



## BrightView Standards of Excellence

The importance of good curb appeal cannot be underestimated. That's why we're relentless in our high standards and dedication to delivering an impactful first impression. Our team members participate in strict quality standards and continuous improvement training to ensure the service you receive is impeccable, efficient, and always excellent.

BrightView's proprietary **7 Standards of Excellence** promote best practices and standards among the most common areas of landscape maintenance, enabling us to develop a cohesive, consistent strategy for your site. With a shared commitment and a focus on these standards, we will improve the quality of your landscape maintenance.

1. Site Cleanliness
2. Weed Free
3. Green Turf
4. Crisp Edge Beds
5. Spectacular Flowers
6. Uniformly Mulched Beds
7. Neatly Pruned Trees & Shrubs

## Goals of Initial Site Meeting

- Clearly establish expectations using contract specifications and knowledge of site management
- Establish a communication process (meetings, reports, etc.)
- Present schedule of operations to Client
- Identify ALL special situations, issues, areas & processes
- Clearly establish a base safety process and site specific processes
- Document a process for out of scope work (P.O., sign-off, billing)
- Share emergency call process
- Set short-term improvement goals
- Benchmark existing site status, conditions and opportunities for improvements

## Irrigation Reports

Regular inspections and system monitoring will be a part of our proactive approach and communication methods to keep your irrigation functioning properly and efficiently.

**BrightView Irrigation**  
4152700, Irvine, CA  
949.451.3677 • Fax 949.451.7977  
213.641.3677 • Fax 213.641.7977  
M T W T F S S R

REPORT FOR: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
DATE: \_\_\_\_\_  
PAGE: \_\_\_\_\_ OF \_\_\_\_\_

CONTRACT NUMBER: \_\_\_\_\_

SPRAY ON ROTOR FOR 8  
RUN TIME FOR SOME PARTS  
PROGRAM

CONTRACT NUMBER: \_\_\_\_\_

NO FAULTS FOUND  
PARTIAL CLOG  
ARC OR RADIAL ARM  
SPREAD STRAIGHTENED

REPAIRS WITH APPROVAL

HEAD MISSING/BROKEN  
CHANGE 4" TO 6" POP-UP  
HEAD RAKED: \_\_\_\_\_  
TURF

SEVERE CLOG  
INCORRECT NOZZLE  
RELOCATION  
LEAK BY HEAD  
LEAK IN PIPE  
HEAD NOT ROTATING  
VALVE NOT OPERATING  
OTHER - SEE COMMENTS

COMMENTS: (Always make photo if necessary)

ESTIMATED COST OF REPAIRS \$ \_\_\_\_\_

INSPECTED BY: \_\_\_\_\_

### Water Management Services

- Water Auditing
- Water Budgeting and Tracking
- EvapoTranspiration (ET) Based Scheduling
- Central System Installation and Management

### High Efficiency Upgrade Equipment and Replacement Parts

- ET / Weather Based Controllers
- Soil Moisture Sensors
- Rain Sensors
- Matched Precipitation Sprinklers
- Flow Meters and Master Valves
- Rotary Nozzles
- Pressure Regulated Valves and Sprinklers

### Water Saving Retrofits

- Drip Conversions
- Hydrozoning Design and Implementation

## Business Reviews

We conduct business reviews to ensure alignment on individual site performance. The reviews keep you in the know, informing you of what we've done and what we're going to do, and also evaluate our performance and provide recommendations and guidance on future plans for your property.

## Weekly Reports Provided

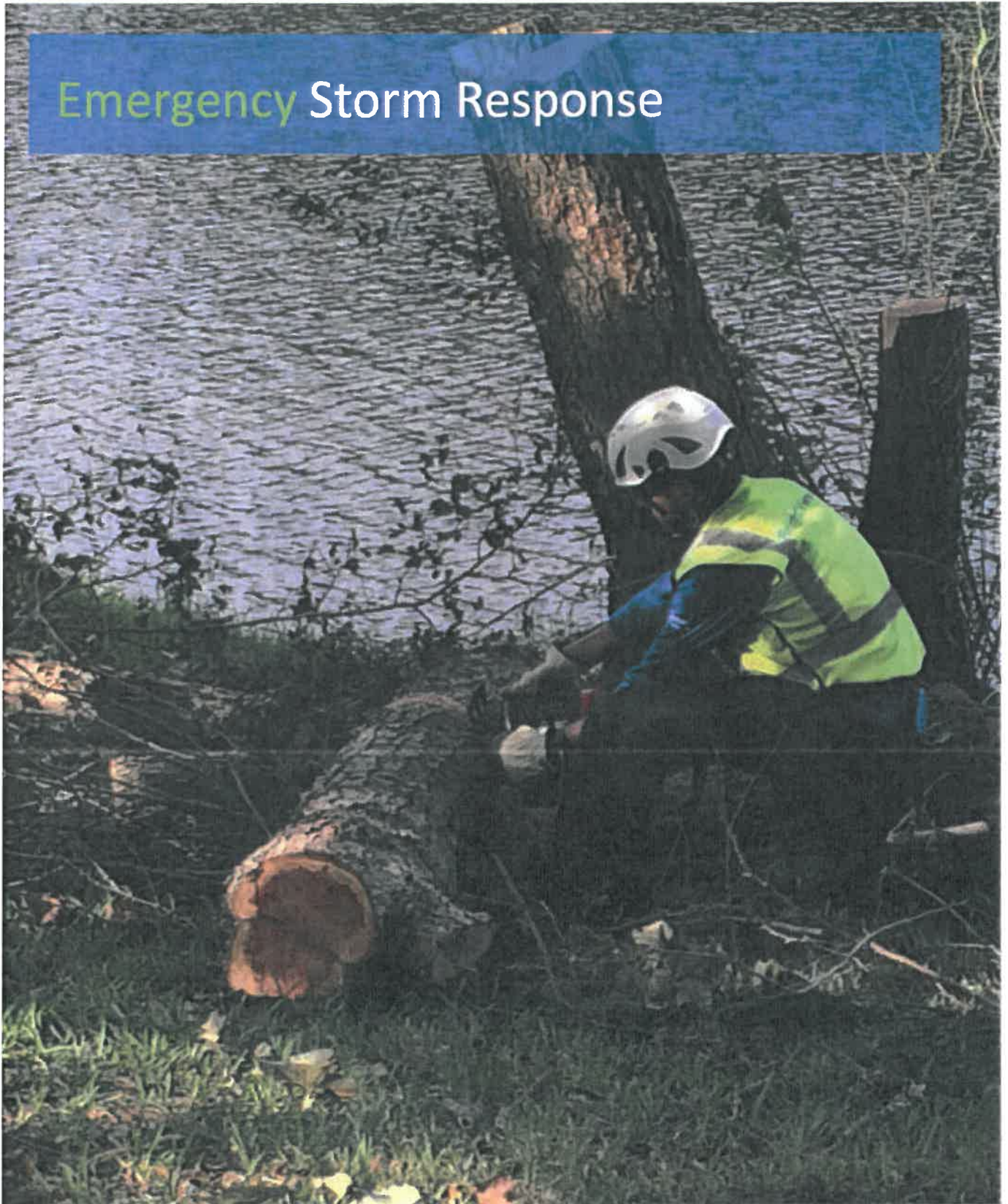
We utilize a simple, yet effective reporting tool to communicate on weekly services. The report below can be used by our Account Manager during weekly site visits to recap the priorities back to you.

BrightView		Field Report	
		Crew Leader:	_____
		Client Fax:	_____
Client Name:	_____	Date:	_____
Property Name:	_____	Manager:	_____
<b>THE FOLLOWING SERVICES WERE PERFORMED:</b>			
Operation	Complete	Ongoing	
POLICE SITE	<input type="checkbox"/>	<input type="checkbox"/>	
MOW	<input type="checkbox"/>	<input type="checkbox"/>	
BLOWING	<input type="checkbox"/>	<input type="checkbox"/>	
WEED BEDS	<input type="checkbox"/>	<input type="checkbox"/>	
EDGE BEDS	<input type="checkbox"/>	<input type="checkbox"/>	
EDGE HARD LINES	<input type="checkbox"/>	<input type="checkbox"/>	
SPOT PRUNE SHRUBS	<input type="checkbox"/>	<input type="checkbox"/>	
MAJOR PRUNE SHRUBS	<input type="checkbox"/>	<input type="checkbox"/>	
PRUNE GROUND COVERS	<input type="checkbox"/>	<input type="checkbox"/>	
PRUNE TREES	<input type="checkbox"/>	<input type="checkbox"/>	
FLOWER CARE	<input type="checkbox"/>	<input type="checkbox"/>	
SPRAY INSECTICIDE	<input type="checkbox"/>	<input type="checkbox"/>	
SPRAY HERBICIDE	<input type="checkbox"/>	<input type="checkbox"/>	
Comments:	_____		
	_____		
	_____		
	_____		
	_____		
Client Signature:	_____	Date:	_____

## Customer Satisfaction Surveys

We seek ongoing feedback from our clients using objective sources such as targeted telephone surveys or other outreach discussions in order to verify we are exceeding expectations.

## Emergency Storm Response



## Emergency Storm Response

We will help you be ready for whatever hurricane season throws your way! With help from our local teams we can provide recommendations on structural pruning to developing a post storm clean up action plan tailored to your property. Thanks to our large footprint within Florida we're able to bring in outside help if necessary to get you cleaned up quickly in the event of large storms.

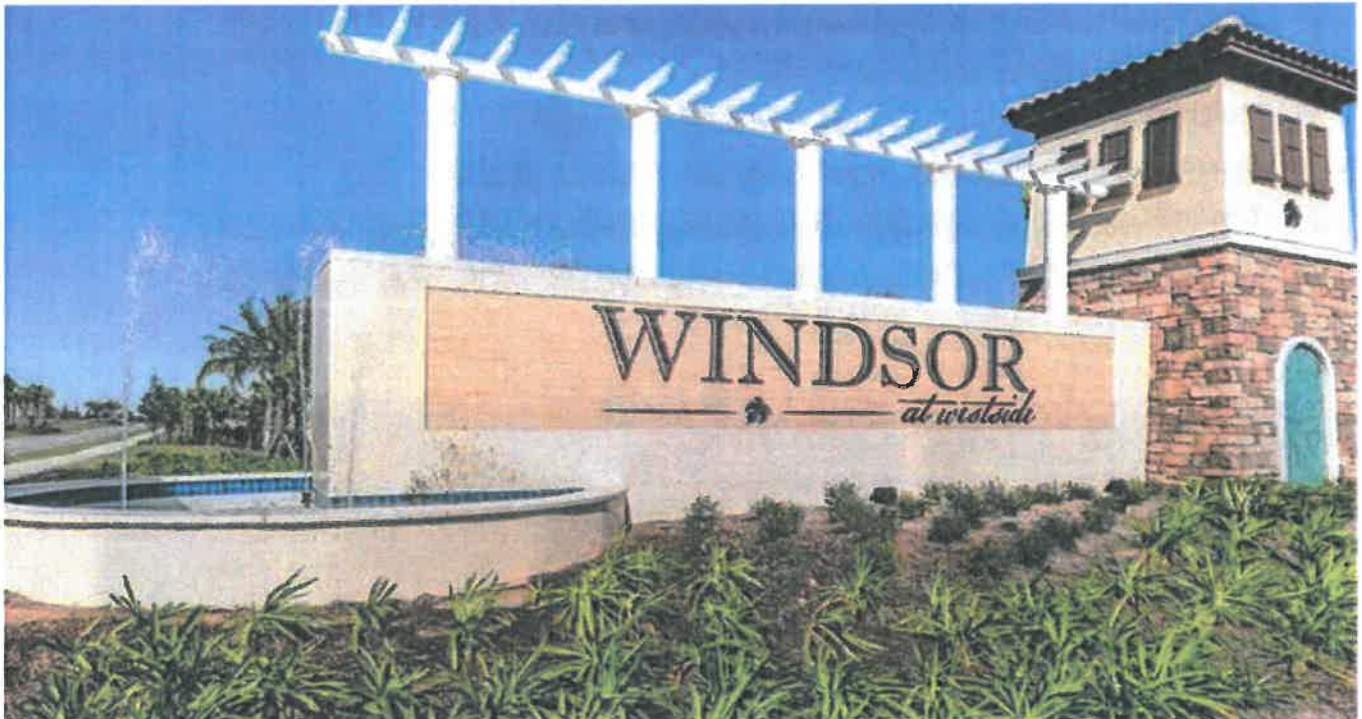
Safety before and after a storm is our primary focus. Immediately following a storm our teams will ensure:

- Vehicle access is cleared, allowing emergency personnel access.
- Debris that may pose immediate risk is cleared.
- Plant material that may have a chance of surviving is replanted.
- Hazardous damaged limbs that remain in trees are trimmed or removed.
- Tree limbs, root balls, or large wood debris remaining on the ground is chipped and removed.
- Final restoration of any remaining damages or losses resulting from the storm is performed





The Four Seasons Hotel



Windsor at Westside Resort



Grand Vista Resort—Orlando



Marriott Lakeshore Resort



The Orange Lake Resort



Mystic Dunes Resort

# Baldwin Park



## Orlando, FL

BrightView has maintained this property for the last sixteen years.

Our full service landscape management includes turf, shrub and tree maintenance, water management, color design and installation, tree care and agronomics (fertilization, disease and insect control).

We currently maintain 10 Parks, over 600 town homes and the Village Center streetscape on a weekly basis. Best Management Practices are executed throughout the entire community.



Sentry Management | Stacey Fryrear, LCAM | Phone: 407 740 5838



*"BrightView staffs the work appropriately. They have great training practices which I see in use every day. They have great communication skills and are very proactive."*

## SECTION VI

## RETENTION AND FEE AGREEMENT

### I. PARTIES

THIS RETENTION AND FEE AGREEMENT ("**Agreement**") is made and entered into by and between the following parties:

A. Windsor at Westside Community Development District ("**Client**")  
219 E. Livingston St.  
Orlando, FL 32801

and

B. Kutak Rock LLP ("**Kutak Rock**")  
107 West College Avenue  
Tallahassee, FL 32301

### II. SCOPE OF SERVICES

In consideration of the mutual undertakings and agreements contained herein, the parties agree as follows:

- A. The Client agrees to employ and retain Kutak Rock as its attorney and legal representative for general advice, counseling and representation of Client and its Board of Supervisors.
- B. Kutak Rock accepts such employment and agrees to serve as attorney for and provide legal representation to the Client in connection with those matters referenced above. No other legal representation is contemplated by this Agreement. Any additional legal services to be provided under the terms of this Agreement shall be agreed to by Client and Kutak Rock in writing. Unless set forth in a separate agreement to which Client consents in writing, Kutak Rock does not represent individual members of the Client's Board of Supervisors.

### III. CLIENT FILES

The files and work product materials ("**Client File**") of the Client generated or received by Kutak Rock will be maintained confidentially to the extent permitted by law and in accordance with the Florida Bar rules. At the conclusion of the representation, the Client File will be stored by Kutak Rock for a minimum of five (5) years. After the five (5) year storage period, the Client hereby acknowledges and consents that Kutak Rock may confidentially destroy or shred the Client File. Notwithstanding the prior sentence, if the Client provides Kutak Rock with a written request for the return of the Client File before the end of the five (5) year storage period, then Kutak Rock will return the Client File to Client at Client's expense.

#### **IV. FEES**

- A. The Client agrees to compensate Kutak Rock for services rendered in connection with any matters covered by this Agreement on an hourly rate basis plus actual expenses incurred by Kutak Rock in accordance with the attached Expense Reimbursement Policy (Attachment A, incorporated herein by reference). Time will be billed in increments of one-tenth (1/10) of an hour. Certain work related to issuance of bonds and bond anticipation notes may be performed under a flat fee to be separately established prior to or at the time of bond or note issuance.
- B. Attorneys and staff, if applicable, who perform work for Client will be billed at their regular hourly rates, as may be adjusted from time to time. The regular hourly rates of those initially expected to handle the bulk of Client's work are as follows:

Tucker F. Mackie	\$300
Sarah R. Sandy	\$285
Associates	\$250 - \$270
Paralegals	\$145

Kutak Rock's regular hourly billing rates are reevaluated annually and are subject to change not more than once in a calendar year. Client agrees to Kutak Rock's annual rate increases to the extent hourly rates are not increased beyond \$15/hour.

- C. To the extent practicable and consistent with the requirements of sound legal representation, Kutak Rock will attempt to reduce Client's bills by assigning each task to the person best able to perform it at the lowest rate, so long as he or she has the requisite knowledge and experience.
- D. Upon consent of Client, Kutak Rock may subcontract for legal services in the event that Client requires legal services for which Kutak Rock does not have adequate capabilities.
- E. Kutak Rock will include costs and expenses (including interest charges on past due statements) on its billing statements for Client reimbursement in accordance with the attached Expense Reimbursement Policy.

#### **V. BILLING AND PAYMENT**

The Client agrees to pay Kutak Rock's monthly billings for fees and expenses incurred within thirty (30) days following receipt of an invoice, or the time permitted by Florida law, whichever is greater. Kutak Rock shall not be obligated to perform further legal services under this Agreement if any such billing statement remains unpaid longer than thirty (30) days after submittal to and receipt by Client. Non-payment of billing statements shall be a basis for Kutak Rock to immediately withdraw from the representation without regard to remaining actions necessitating attention by Kutak Rock as part of the representation.

## **VI. DEFAULT; VENUE**

In any legal proceeding to collect outstanding balances due under this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees in addition to costs and outstanding balances due under this Agreement. Venue of any such action shall be exclusive in the state courts of the Second Judicial Circuit in and for Leon County, Florida.

## **VII. CONFLICTS**

It is important to disclose that Kutak Rock represents a number of special districts, trustees ("Trustees"), bondholders, developers, builders, and other entities throughout Florida and the United States of America relating to community development districts, special districts, local governments and land development. Kutak Rock or its attorneys may also have represented the entity which petitioned for the formation of the Client. Kutak Rock understands that Client may enter into an agreement with a Trustee in connection with the issuance of bonds, and that Client may request that Kutak Rock simultaneously represent Client in connection with the issuance of bonds, while Kutak Rock is also representing such Trustee on unrelated matters. By accepting this Agreement Client agrees that (1) Client was provided with an explanation of the implications of the common representation(s) and the advantages and risks involved; (2) Kutak Rock will be able to provide competent and diligent representation of Client, regardless of Kutak Rock's other representations, and (3) there is not a substantial risk that Kutak Rock's representation of Client would be materially limited by Kutak Rock's responsibilities to another client, a former client or a third person or by a personal interest. Acceptance of this Agreement will constitute Client's waiver of any "conflict" with Kutak Rock's representation of various special districts, Trustees, bondholders, developers, builders, and other entities relating to community development districts, special districts, local governments and land development.

## **VIII. ACKNOWLEDGMENT**

Client acknowledges that the Kutak Rock cannot make any promises to Client as to the outcome of any legal dispute or guarantee that Client will prevail in any legal dispute.

## **IX. TERMINATION**

Either party may terminate this Agreement upon providing prior written notice to the other party at its regular place of business. All fees due and payable in accordance with this Agreement shall accrue and become payable pursuant to the terms of this Agreement through the date of termination.

## **X. EXECUTION OF AGREEMENT**

This Agreement shall be deemed fully executed upon its signing by Kutak Rock and the Client. The contract formed between Kutak Rock and the Client shall be the operational contract between the parties.

**XI. ENTIRE CONTRACT**

This Agreement constitutes the entire agreement between the parties.

Accepted and Agreed to:

**WINDSOR AT WESTSIDE COMMUNITY  
DEVELOPMENT DISTRICT**

**KUTAK ROCK LLP**

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

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

Sarah R. Sandy, Transition Partner

Its: \_\_\_\_\_

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

Date: March 8, 2022

## ATTACHMENT A

### KUTAK ROCK LLP CDD EXPENSE REIMBURSEMENT POLICY

The following is Kutak Rock's expense reimbursement policy for community development district representation. This policy applies unless a different arrangement has been negotiated based on the unique circumstances of a particular client or matter.

All expenses are billed monthly. Billings ordinarily reflect expenses for the most recent month, except where there are delays in receiving bills from third party vendors.

Photocopying and Printing. In-house photocopying and printing are charged at \$0.25 per page (black & white) and \$0.50 per page (color). Outside copying is billed as a pass-through of the outside vendor's charges.

Postage. Postage is billed at actual cost.

Overnight Delivery. Overnight delivery is billed at actual cost.

Local Messenger Service. Local messenger service is billed at 44.5 cents per mile pursuant to Section 112.061, Florida Statutes. Should the State increase the mileage allowance specified in Section 112.061, Florida Statutes, Kutak Rock shall, without further action, be entitled to reimbursement at the increased rate.

Computerized Legal Research. Charges for computerized legal research are billed at an amount approximating actual cost.

Travel. Travel (including air fare, rental cars, taxicabs, hotel, meals, tips, etc.) is billed at actual cost. Where air travel is required, coach class is used wherever feasible. Out-of-town mileage is billed at 44.5 cents per mile pursuant to Section 112.061, Florida Statutes. Should the State increase the mileage allowance specified in Section 112.061, Florida Statutes, Kutak Rock shall, without further action, be entitled to reimbursement at the increased rate. Reasonable travel-related expenses for meals, lodging, gratuities, taxi fares, tolls, and parking fees shall also be reimbursed.

Consultants. Unless prior arrangements are made, consultants are ordinarily employed directly by the client. Where consulting or testifying experts are employed by the firm, their charges are passed through with no mark-up. The client is responsible for notifying the firm of any particular billing arrangements or procedures which the client requires of the consulting or testifying experts.

Other Expenses. Other outside expenses, such as court reporters, agency copies, conference calls, etc. are billed at actual cost.

## SECTION VII

## **RESOLUTION 2022-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2022/2023 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, 2022, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”); 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 2022/2023 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 26, 2022
HOUR:	9:00 a.m.
LOCATION:	Hart Memorial Central Library 211 E Dakin Ave Kissimmee, Florida 34741

**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 6<sup>th</sup> DAY OF JUNE, 2022.**

ATTEST:

**WINDSOR AT WESTSIDE  
COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary

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

***Windsor at Westside***  
***Community Development District***

***Proposed Budget***  
***FY 2023***



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<b>3-7</b>	<b>General Fund Narrative</b>
<b>8</b>	<b>Debt Service Fund Series 2015</b>
<b>9</b>	<b>Amortization Schedule Series 2015</b>
<b>10</b>	<b>Debt Service Fund Series 2016</b>
<b>11</b>	<b>Amortization Schedule Series 2016</b>

**Windsor at Westside**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

	Adopted Budget FY2022	Actuals Thru 4/30/22	Projected Next 5 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
O&M Assessments	\$ 198,963	\$ 195,131	\$ 3,832	\$ 198,963	\$ 444,642
<b>Total Revenues</b>	<b>\$ 198,963</b>	<b>\$ 195,131</b>	<b>\$ 3,832</b>	<b>\$ 198,963</b>	<b>\$ 444,642</b>
<b>Expenditures</b>					
<i>General &amp; Administrative</i>					
Supervisor Fee	\$ -	\$ 600	\$ 1,200	\$ 1,800	\$ 7,200
FICA Expense	\$ -	\$ 31	\$ 61	\$ 92	\$ 367
Engineering	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Attorney	\$ 10,000	\$ 908	\$ 4,167	\$ 5,074	\$ 10,000
Arbitrage	\$ 450	\$ 450	\$ 450	\$ 900	\$ 900
Dissemination	\$ 7,000	\$ 4,083	\$ 2,917	\$ 7,000	\$ 7,000
Annual Audit	\$ 3,900	\$ 2,000	\$ 1,900	\$ 3,900	\$ 3,900
Trustee Fees	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ 7,000
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Management Fees	\$ 39,393	\$ 22,979	\$ 16,414	\$ 39,393	\$ 41,363
Information Technology	\$ 1,450	\$ 846	\$ 604	\$ 1,450	\$ 1,800
Website Maintenance	\$ 800	\$ 467	\$ 333	\$ 800	\$ 1,000
Telephone	\$ 100	\$ -	\$ 42	\$ 42	\$ 100
Postage	\$ 300	\$ 56	\$ 125	\$ 181	\$ 300
Insurance	\$ 6,391	\$ 6,013	\$ -	\$ 6,013	\$ 7,215
Printing & Binding	\$ 500	\$ 131	\$ 208	\$ 339	\$ 500
Legal Advertising	\$ 3,000	\$ -	\$ 1,250	\$ 1,250	\$ 3,000
Other Current Charges	\$ 1,000	\$ 287	\$ 144	\$ 431	\$ 1,000
Property Appraiser	\$ 500	\$ 294	\$ -	\$ 294	\$ 500
Office Supplies	\$ 200	\$ 31	\$ 83	\$ 114	\$ 200
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 92,159</b>	<b>\$ 51,350</b>	<b>\$ 34,898</b>	<b>\$ 86,248</b>	<b>\$ 103,520</b>

**Windsor at Westside**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

	Adopted Budget FY2022	Actuals Thru 4/30/22	Projected Next 5 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<i>Operations &amp; Maintenance</i>					
<b>Contract Services</b>					
Field Services	\$ 10,129	\$ 5,909	\$ 4,220	\$ 10,129	\$ 10,635
Landscape Maintenance - Contract	\$ 60,000	\$ 10,290	\$ 30,870	\$ 41,160	\$ 63,000
Lake Maintenance	\$ 10,500	\$ 5,740	\$ 4,100	\$ 9,840	\$ 10,500
Wetland Monitoring & Maintenance	\$ 9,400	\$ -	\$ 4,700	\$ 4,700	\$ 9,400
Property Insurance	\$ 2,467	\$ 2,322	\$ -	\$ 2,322	\$ 2,786
<b>Repairs &amp; Maintenance</b>					
Landscape Maintenance - Other	\$ 10,000	\$ 2,167	\$ 4,167	\$ 6,334	\$ 10,000
Repairs and Maintenance	\$ 2,500	\$ 250	\$ 1,042	\$ 1,292	\$ 2,500
Operating Supplies	\$ 1,000	\$ -	\$ 417	\$ 417	\$ 1,000
Irrigation Repairs	\$ 7,000	\$ 4,554	\$ 2,917	\$ 7,471	\$ 10,000
Signage	\$ 800	\$ -	\$ 333	\$ 333	\$ 800
Fountain Maintenance	\$ 2,400	\$ 900	\$ 900	\$ 1,800	\$ 2,520
<b>Subtotal</b>	<b>\$ 116,196</b>	<b>\$ 32,132</b>	<b>\$ 53,665</b>	<b>\$ 85,797</b>	<b>\$ 123,141</b>
<b>Utility</b>					
Electric	\$ 4,800	\$ 2,238	\$ 2,000	\$ 4,238	\$ 5,280
Irrigation & Water	\$ 2,000	\$ 1,272	\$ 850	\$ 2,122	\$ 202,200
<b>Other</b>					
Contingency	\$ 500	\$ -	\$ 500	\$ 500	\$ 10,500
<b>Subtotal</b>	<b>\$ 7,300</b>	<b>\$ 3,511</b>	<b>\$ 3,350</b>	<b>\$ 6,861</b>	<b>\$ 217,980</b>
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 123,496</b>	<b>\$ 35,642</b>	<b>\$ 57,015</b>	<b>\$ 92,658</b>	<b>\$ 341,121</b>
<b>Total Expenditures</b>	<b>\$ 215,655</b>	<b>\$ 86,992</b>	<b>\$ 91,913</b>	<b>\$ 178,905</b>	<b>\$ 444,642</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (16,692)</b>	<b>\$ 108,139</b>	<b>\$ (88,082)</b>	<b>\$ 20,058</b>	<b>\$ -</b>
<b>Fund Balance - Beginning</b>	<b>\$ 16,692</b>	<b>\$ 172,378</b>	<b>\$ -</b>	<b>\$ 172,378</b>	<b>\$ -</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ 280,517</b>	<b>\$ (88,082)</b>	<b>\$ 192,436</b>	<b>\$ -</b>

	<b>FY2022</b>	<b>FY2023</b>
Net Assessments	\$ 198,963	\$ 444,642
Add: Discounts & Collection	\$12,700	\$ 28,381
Gross Assessments	<u>\$ 211,663</u>	<u>\$ 473,023</u>

**FISCAL YEAR 2023**

Product Type	Per Unit Net O&M Assessment	Per Unit Gross O&M Assessment
Townhome - 25'	\$632	\$673
Single Family 40'	\$674	\$718
Single Family 50'	\$843	\$897

**GROSS PER UNIT ASSESSMENT COMPARISON CHART**

Product Type	No. of Units	FY2022 Gross Per Unit Assessments	FY2023 Gross Per Unit Assessments	Increase/ (Decrease)
Townhome - 25'	96	\$301	\$673	\$372
Single Family 40'	243	\$321	\$718	\$397
Single Family 50'	261	\$401	\$897	\$496

# **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:**

##### **Supervisor Fees**

The Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount for the fiscal year is based upon 3 supervisors attending 12 meetings.

##### **FICA Expense**

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

##### **Engineering**

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

##### **Attorney**

The District's legal counsel, Kutak Rock, LLP, provides 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 AMTEC, an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2015 & 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.

# **Windsor at Westside**

## **Community Development District**

### **GENERAL FUND BUDGET**

#### *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.

#### *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. Governmental Management Services – Central Florida, LLC provides these systems.

#### *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. Governmental Management Services – Central Florida, LLC provides these services.

#### *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.

# **Windsor at Westside**

## **Community Development District**

### **GENERAL FUND BUDGET**

#### Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc. Governmental Management Services – Central Florida, LLC provides these services.

#### Legal Advertising

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

#### Other Current Charges

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

#### Property Appraiser

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

#### Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc. Governmental Management Services – Central Florida, LLC provides these services.

#### 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.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
Landscaping Maintenance	\$ 3,430	\$ 41,160
Mulch for Common Areas	\$ 1,406	\$ 16,875
Contingency		\$ 4,965
		<u>\$ 63,000</u>

**Windsor at Westside**  
**Community Development District**  
GENERAL FUND BUDGET

Lake Maintenance

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

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
	<b>\$ 9,400</b>

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.

# Windsor at Westside

## Community Development District

### GENERAL FUND BUDGET

#### Signage

Represents estimated cost to maintain all District signs.

#### Fountain Maintenance

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

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
Fountain Maintenance	\$ 150	\$ 1,800
Contingency		\$ 720
		<b>\$ 2,520</b>

#### 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.

<b>Account #</b>	<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
55906 38373	9000 W Irlo Bronson Memorial Hwy Sign	\$ 375	\$ 4,500
	Contingency		\$ 780
	<b>TOTAL</b>		<b>\$ 5,280</b>

#### Irrigation & Water

Represents estimated cost for reclaimed water utilities of the common areas within the District.

#### 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 FY2022	Actuals Thru 4/30/22	Projected Next 5 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
Special Assessments	\$ 276,388	\$ 266,470	\$ 9,918	\$ 276,388	\$ 276,388
Interest Income	\$ 250	\$ 37	\$ 26	\$ 63	\$ 250
Carry Forward Surplus	\$ 231,136	\$ 233,163	\$ -	\$ 233,163	\$ 238,726
<b>Total Revenues</b>	<b>\$ 507,774</b>	<b>\$ 499,671</b>	<b>\$ 9,944</b>	<b>\$ 509,614</b>	<b>\$ 515,364</b>
<b>Expenditures</b>					
<b>General &amp; Administrative:</b>					
Interest - 11/1	\$ 96,244	\$ 96,244	\$ -	\$ 96,244	\$ 94,644
Principal - 11/1	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ 85,000
Interest - 5/1	\$ 94,644	\$ -	\$ 94,644	\$ 94,644	\$ 92,944
<b>Total Expenditures</b>	<b>\$ 270,888</b>	<b>\$ 176,244</b>	<b>\$ 94,644</b>	<b>\$ 270,888</b>	<b>\$ 272,588</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 236,886</b>	<b>\$ 323,427</b>	<b>\$ (84,700)</b>	<b>\$ 238,726</b>	<b>\$ 242,777</b>

Principal - 11/1/2023	\$ 90,000
Interest - 11/1/2023	\$ 92,944
Total	<u>\$ 182,944</u>

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
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
		<b>\$ 3,750,000.00</b>	<b>\$ 2,738,268.75</b>	<b>\$ 6,488,268.75</b>

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

Description	Adopted Budget FY2022	Actuals Thru 4/30/22	Projected Next 5 Months	Projected Thru 9/30/22	Proposed Budget FY2023
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**Revenues**

Assessments	\$ 418,750	\$ 404,320	\$ 14,430	\$ 418,750	\$ 418,750
Interest	\$ 250	\$ 52	\$ 37	\$ 89	\$ 250
Carry Forward Surplus	\$ 319,152	\$ 321,939	\$ -	\$ 321,939	\$ 329,663
<b>Total Revenues</b>	<b>\$ 738,152</b>	<b>\$ 726,311</b>	<b>\$ 14,467</b>	<b>\$ 740,778</b>	<b>\$ 748,663</b>

**Expenditures**

**General & Administrative:**

Interest - 11/1	\$ 144,347	\$ 144,347	\$ -	\$ 144,347	\$ 141,769
Principal - 11/1	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	\$ 130,000
Interest - 5/1	\$ 141,769	\$ -	\$ 141,769	\$ 141,769	\$ 139,088
<b>Total Expenditures</b>	<b>\$ 411,116</b>	<b>\$ 269,347</b>	<b>\$ 141,769</b>	<b>\$ 411,116</b>	<b>\$ 410,856</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 327,036</b>	<b>\$ 456,964</b>	<b>\$ (127,302)</b>	<b>\$ 329,663</b>	<b>\$ 337,806</b>

Principal - 11/1/2023	\$ 140,000
Interest - 11/1/2023	\$ 139,088
<b>Total</b>	<b>\$ 279,088</b>

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
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
			\$	5,930,000.00	\$	4,317,881.25	\$	10,247,881.25

## SECTION VIII

## RESOLUTION 2022-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, Windsor at Westside Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Osceola County, Florida; and

**WHEREAS**, pursuant to Section 190.006(1), *Florida Statutes*, the District’s Board of Supervisors (“Board”) “shall exercise the powers granted to the district pursuant to [Chapter 190, *Florida Statutes*],” and the Board shall consist of five members; and

**WHEREAS**, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on a date in November established by the Board, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

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

**1. EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.**  
The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Duane “Rocky” Owen	November 2022
2	Tom Franklin	November 2024
3	Scott Stewart	November 2022
4	Vacant Seat	November 2022
5	Vacant Seat	November 2024

This year, Seat 1, currently held by Duane “Rocky” Owen, Seat 3, currently held by Scott Stewart, and Seat 4, currently vacant, are subject to election by landowners in November 2022. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

**2. LANDOWNER’S ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the 4th day of November 2022, at 9:00 a.m., and located at the Hart Memorial Central Library, 211 E. Dakin Ave, Kissimmee, Florida 34741.

3. **PUBLICATION.** The District's Secretary is hereby directed to publish notice of the landowners' meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its June 6, 2022 meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Governmental Management Services-Central Florida, LLC, located at 219 East Livingston Street, Orlando, Florida 32801.

5. **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.

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED THIS 6<sup>th</sup> DAY OF JUNE, 2022.**

**WINDSOR AT WESTSIDE  
COMMUNITY DEVELOPMENT  
DISTRICT**

**ATTEST:**

\_\_\_\_\_  
**CHAIRMAN / VICE CHAIRMAN**

\_\_\_\_\_  
**SECRETARY / ASST. SECRETARY**

## EXHIBIT A

### NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Windsor at Westside Community Development District ("**District**") the location of which is generally described as comprising a parcel or parcels of land containing approximately 160.25 acres, located east of Westside Boulevard, west and south of North Goodman Road, in Osceola County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District's Board of Supervisors ("**Board**", and individually, "**Supervisor**"). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 4, 2022  
TIME: 9:00 a.m.  
PLACE: Hart Memorial Central Library  
211 E. Dakin Ave  
Kissimmee, FL 34741

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, 219 East Livingston Street, Orlando, Florida 32801, Ph: (407) 841-5524 ("**District Manager's Office**"). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made,

including the testimony and evidence upon which the appeal is to be based.

Jason Showe

District Manager

Run Date(s): \_\_\_\_\_ & \_\_\_\_\_

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF  
WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT  
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **November 4, 2022**

TIME: **9:00 a.m.**

LOCATION: **Hart Memorial Central Library  
211 E. Dakin Ave  
Kissimmee, FL 34741**

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

**LANDOWNER PROXY**

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
LANDOWNERS' MEETING – NOVEMBER 4, 2022**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints \_\_\_\_\_ (“**Proxy Holder**”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Windsor at Westside Community Development District to be held at Hart Memorial Central Library, 211 E. Dakin Ave, Kissimmee, FL 34747 on November 4, 2022, at 9:00 a.m., and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

\_\_\_\_\_  
Printed Name of Legal Owner

\_\_\_\_\_  
Signature of Legal Owner

\_\_\_\_\_  
Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

**Total Number of Authorized Votes:** \_\_\_\_\_

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2021), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

**OFFICIAL BALLOT**  
**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT**  
**OSCEOLA COUNTY, FLORIDA**  
**LANDOWNERS' MEETING - NOVEMBER 4, 2022**

**For Election (3 Supervisors):** The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Windsor at Westside Community Development District and described as follows:

**Description**

**Acreage**

_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

**Attach Proxy.**

I, \_\_\_\_\_, as Landowner, or as the proxy holder of \_\_\_\_\_ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
1		
3		
4		

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

Signed: \_\_\_\_\_

Printed Name: \_\_\_\_\_

## SECTION IX

**WINDSOR AT WESTSIDE  
COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2021**

**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, 2021, 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, 2021, 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.

## **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 Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2022, 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.



April 29, 2022

## 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, 2021. 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 (\$5,887,648).
- The change in the District's total net position in comparison with the prior fiscal year was \$159,437, 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, 2021, the District's governmental funds reported combined ending fund balances of \$1,075,067, an increase of \$67,316 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 two 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 and debt service 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,		
	2021	2020
Current and other assets	\$ 1,088,215	\$ 1,015,404
Capital assets, net of depreciation	3,096,635	3,221,741
Total assets	4,184,850	4,237,145
Current liabilities	213,641	211,510
Long-term liabilities	9,858,857	10,072,720
Total liabilities	10,072,498	10,284,230
Net position		
Net investment in capital assets	(6,762,222)	(6,850,979)
Restricted	702,197	692,290
Unrestricted	172,377	111,604
Total net position	\$ (5,887,648)	\$ (6,047,085)

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:	2021	2020
Program revenues		
Charges for services	\$ 912,258	\$ 912,751
Operating grants and contributions	77	6,575
Capital grants and contributions	-	71
Total revenues	912,335	919,397
Expenses:		
General government	73,958	95,618
Maintenance and operations	195,948	202,783
Interest	482,992	490,994
Total expenses	752,898	789,395
Change in net position	159,437	130,002
Net position - beginning	(6,047,085)	(6,177,087)
Net position - ending	\$ (5,887,648)	\$ (6,047,085)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$752,898. The costs of the District's activities were funded by program revenues. Program revenues were comprised primarily of assessments. In total, expenses decreased from the prior year due to less general government costs.

## 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, 2021, the current fiscal year.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2021, the District had \$3,518,867 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$422,232 has been taken, which resulted in a net book value of \$3,096,635. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2021, the District had \$9,885,000 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, 2021**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 168,559
Due from other	2,143
Assessments receivable	6,605
Prepays and other assets	13,335
Restricted assets:	
Investments	897,573
Capital assets:	
Depreciable, net	3,096,635
Total assets	<u>4,184,850</u>
<b>LIABILITIES</b>	
Accounts payable	13,148
Accrued interest payable	200,493
Non-current liabilities:	
Due within one year	205,000
Due in more than one year	9,653,857
Total liabilities	<u>10,072,498</u>
<b>NET POSITION</b>	
Net investment in capital assets	(6,762,222)
Restricted for debt service	702,197
Unrestricted	172,377
Total net position	<u>\$ (5,887,648)</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, 2021**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary government:					
Governmental activities:					
General government	\$ 73,958	\$ 73,958	\$ -	\$ -	
Maintenance and operations	195,948	131,615	-	(64,333)	
Interest on long-term debt	482,992	706,685	77	223,770	
Total governmental activities	752,898	912,258	77	159,437	
		Change in net position		159,437	
		Net position - beginning		(6,047,085)	
		Net position - ending		\$ (5,887,648)	

See notes to the financial statements

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2021**

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>ASSETS</b>			
Cash	\$ 168,559	\$ -	\$ 168,559
Investments	-	897,573	897,573
Due from other	2,143	-	2,143
Assessments receivable	1,488	5,117	6,605
Prepays and other assets	13,335	-	13,335
<b>Total assets</b>	<b>\$ 185,525</b>	<b>\$ 902,690</b>	<b>\$ 1,088,215</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 13,148	\$ -	\$ 13,148
<b>Total liabilities</b>	<b>13,148</b>	<b>-</b>	<b>13,148</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Prepaid items	13,335	-	13,335
<b>Restricted for:</b>			
Debt service	-	902,690	902,690
<b>Assigned for:</b>			
Subsequent year's expenditures	16,692	-	16,692
Unassigned	142,350	-	142,350
<b>Total fund balances</b>	<b>172,377</b>	<b>902,690</b>	<b>1,075,067</b>
<b>Total liabilities and fund balances</b>	<b>\$ 185,525</b>	<b>\$ 902,690</b>	<b>\$ 1,088,215</b>

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, 2021**

Fund balance - governmental funds	\$	1,075,067
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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>(422,232)</u>	3,096,635

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	(200,493)	
Bonds payable	<u>(9,858,857)</u>	

Net position of governmental activities	\$	<u>(5,887,648)</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, 2021**

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>REVENUES</b>			
Assessments	\$ 205,573	\$ 706,685	\$ 912,258
Interest	-	77	77
Total revenues	205,573	706,762	912,335
<b>EXPENDITURES</b>			
Current:			
General government	73,958	-	73,958
Maintenance and operations	70,842	-	70,842
Debt service:			
Principal	-	215,000	215,000
Interest	-	485,219	485,219
Total expenditures	144,800	700,219	845,019
Excess (deficiency) of revenues over (under) expenditures	60,773	6,543	67,316
Fund balances - beginning	111,604	896,147	1,007,751
Fund balances - ending	\$ 172,377	\$ 902,690	\$ 1,075,067

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, 2021**

Net change in fund balances - total governmental funds	\$ 67,316
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.	3,364
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.	<u>215,000</u>
Change in net position of governmental activities	<u>\$ 159,437</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, 2021, 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.

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, 2021:

	Amortized Cost	Credit Risk	Maturities
Fidelity Money Market Government Portfolio	\$ 897,573	S&P AAAM	Weighted average of the fund portfolio: 45 days
Total Investments	<u>\$ 897,573</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, 2021 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	238,548	101,675	-	340,223
Landscaping enhancements	58,578	23,431	-	82,009
Total accumulated depreciation	297,126	125,106	-	422,232
Total capital assets, being depreciated, net	3,221,741	(125,106)	-	3,096,635
Governmental activities capital assets	\$ 3,221,741	\$ (125,106)	\$ -	\$ 3,096,635

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, 2021.

### 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, 2021.

### Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2015	\$ 3,910,000	\$ -	\$ 80,000	\$ 3,830,000	\$ 80,000
Less original issue discount	27,280	-	1,137	26,143	-
Series 2016	6,190,000	-	135,000	6,055,000	125,000
Total	\$ 10,072,720	\$ -	\$ 213,863	\$ 9,858,857	\$ 205,000

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

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Principal	Interest	Total
2022	\$ 205,000	\$ 477,004	\$ 682,004
2023	215,000	468,444	683,444
2024	230,000	458,926	688,926
2025	235,000	448,547	683,547
2026	245,000	437,838	682,838
2027-2031	1,405,000	2,006,174	3,411,174
2032-2036	1,795,000	1,821,846	3,416,846
2037-2041	2,265,000	1,126,037	3,391,037
2042-2046	2,895,000	478,474	3,373,474
2047	395,000	9,875	404,875
Total	\$ 9,885,000	\$ 7,533,165	\$ 17,418,165

**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, 2021**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ 198,963	\$ 205,573	\$ 6,610
Total revenues	198,963	205,573	6,610
<b>EXPENDITURES</b>			
Current:			
General government	94,657	73,958	20,699
Maintenance and operations	122,994	70,842	52,152
Total expenditures	217,651	144,800	72,851
Excess (deficiency) of revenues over (under) expenditures	(18,688)	60,773	79,461
<b>OTHER FINANCING SOURCES</b>			
Carryforward surplus	18,688	-	(18,688)
Total other financing sources	18,688	-	(18,688)
Net change in fund balances	<u>\$ -</u>	60,773	<u>\$ 60,773</u>
Fund balance - beginning		<u>111,604</u>	
Fund balance - ending		<u>\$ 172,377</u>	

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, 2021, the current fiscal year.

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FLORIDA STATUTE 218.39(3)(C)  
UNAUDITED**

<b>Element</b>	<b>Comments</b>
Number of district employees compensated at 9/30/2021	0
Number of independent contractors compensated in September 2021	8
Employee compensation for FYE 9/30/2021 (paid/accrued)	0
Independent contractor compensation for FYE 9/30/2021	\$144,801
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See page 21 of annual financial report
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$301, \$321, \$401
	Debt service - \$834, \$1,146, \$1,459
Special assessments collected FYE 9/30/2021	\$912,258
Outstanding Bonds:	
Series 2015, due May 1, 2045,	see Note 6 for details
Series 2016, due November 1, 2046,	see Note 6 for details



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**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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 29, 2022.

**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.

*Devar & Associates*

April 29, 2022



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**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, 2021. 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, 2021.

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.

*Grau & Associates*

April 29, 2022



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**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, 2021, and have issued our report thereon dated April 29, 2022.

**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 April 29, 2022, 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.

*Grau & Associates*

April 29, 2022

## **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, 2020.

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, 2021.

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, 2021.

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, 2021. 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.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

# SECTION X

## SECTION C

# SECTION 1

**Windsor at Westside**  
Community Development District

**Summary of Invoices**  
February 16, 2022 through May 24, 2022

<b>Fund</b>	<b>Date</b>	<b>Check No.'s</b>	<b>Amount</b>
General Fund	3/3/22	583-585	\$ 635,991.99
	3/10/22	586-588	\$ 6,349.75
	3/23/22	589-591	\$ 5,342.27
	4/13/22	592-596	\$ 8,346.77
	4/20/22	597	\$ 40,635.10
	5/20/22	598-603	\$ 16,289.28
<b>Total</b>			<b>\$ 712,955.16</b>

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO...	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
3/03/22	00024	2/21/22	14564	202202	320	53800	46600		IRRIGATION MAINT - FEB 22	*	369.00	
		2/23/22	14575	202202	320	53800	46600		IRRIGATION MAINT - FEB 22	*	70.00	
EXCLUSIVE LANDSCAPING GROUP, INC												
3/03/22	00029	2/09/22	3007843	202201	310	51300	31500		GENERAL COUNSEL - JAN22	*	281.00	439.00 000583
KUTAK ROCK LLP												
3/03/22	00013	3/02/22	03022022	202203	300	20700	10000		TRANSFER TAXRCPTS S2015	*	2,032.59	
		3/02/22	03022022	202203	300	20700	10000		TRANSFER TAXRCPTS S2016	*	3,084.08	
		3/03/22	03032022	202203	300	20700	10000		TRANSFER TAXRCPTS S2015	*	250,328.40	
		3/03/22	03032022	202203	300	20700	10000		TRANSFER TAXRCPTS S2016	*	379,826.92	
WINDSOR AT WESTSIDE CDD C/O REGIONS												
3/10/22	00015	2/28/22	200858	202202	320	53800	46200		LAKE MAINTENANCE - FEB22	*	820.00	635,271.99 000585
APPLIED AQUATIC MANAGEMENT, INC												
3/10/22	00024	3/04/22	14753	202203	320	53800	46600		IRRIGATION MAINT - MAR 22	*	528.00	820.00 000586
EXCLUSIVE LANDSCAPING GROUP, INC												
3/10/22	00001	3/01/22	179	202203	310	51300	34000		MANAGEMENT FEES MAR22	*	3,282.75	528.00 000587
		3/01/22	179	202203	310	51300	35200		WEBSITE ADMIN MAR22	*	66.67	
		3/01/22	179	202203	310	51300	35100		INFORMATION TEC MAR22	*	120.83	
		3/01/22	179	202203	310	51300	31300		DISSEMINATION SVCS MAR22	*	583.33	
		3/01/22	179	202203	310	51300	51000		OFFICE SUPPLIES	*	15.24	
		3/01/22	179	202203	310	51300	42000		POSTAGE	*	3.35	
		3/01/22	179	202203	310	51300	42500		COPIES	*	85.50	
		3/01/22	180	202203	320	53800	12000		FIELD MANAGEMENT MAR22	*	844.08	
GOVERNMENTAL MANAGEMENT SERVICES												
											5,001.75	000588

WIND WINDSOR AT WES ZYAN

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	.....EXPENSED TO..... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
3/23/22	00024	3/16/22 14877	202203 320-53800-46600		IRRIGATION MAINT - MAR 22	*	1,548.00		
3/23/22	00012	3/08/22 2018540	202203 310-51300-49100		EXCLUSIVE LANDSCAPING GROUP, INC	*	294.27	1,548.00	000589
3/23/22	00010	3/09/22 100956	202203 310-51300-32300		OSCEOLA COUNTY PROPERTY APPRAISER	*	3,500.00	294.27	000590
4/13/22	00015	3/31/22 201575	202203 320-53800-46200		REGIONS BANK	*	820.00	3,500.00	000591
4/13/22	00024	3/16/22 14883	202203 320-53800-46600		APPLIED AQUATIC MANAGEMENT, INC	*	523.00	820.00	000592
3/18/22	14907	202203 320-53800-46600	IRRIGATION MAINT - MAR22			*	479.00		
4/04/22	15109	202204 320-53800-46600	IRRIGATION MAINT - APR22			*	359.00		
4/06/22	15159	202204 320-53800-46600	IRRIGATION MAINT - APR22			*	678.00		
4/13/22	00001	4/01/22 181	202204 310-51300-34000		EXCLUSIVE LANDSCAPING GROUP, INC	*	3,282.75	2,039.00	000593
4/01/22	181	202204 310-51300-35200	MANAGEMENT FEES APRIL22			*	66.67		
4/01/22	181	202204 310-51300-35100	WEBSITE ADMIN APRIL22			*	120.83		
4/01/22	181	202204 310-51300-31300	INFORMATION TEC APRIL22			*	583.33		
4/01/22	181	202204 310-51300-51000	DISSEMINATION SVC APRIL22			*	.30		
4/01/22	181	202204 310-51300-42000	OFFICE SUPPLIES			*	25.81		
4/01/22	182	202204 320-53800-12000	POSTAGE			*	844.08		
4/06/22	1813	202204 320-53800-46700	FIELD MANAGEMENT APRIL22		GOVERNMENTAL MANAGEMENT SERVICES	*	150.00	4,923.77	000594
4/06/22	1813	202204 320-53800-46700	FOUNTAIN MAINT - APR 22			*	150.00		
4/06/22	1813	202204 320-53800-46700	GRUNIT POOL SERVICE			*	150.00	150.00	000595
4/06/22	1813	202204 320-53800-46700	WIND WINDSOR AT WES ZYAN			*			

WINDSOR GENERAL FUND  
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
4/13/22	00029	3/24/22	3024323	202202	310	51300	31500		GENERAL COUNSEL - FEB22	*	414.00	
4/20/22	00013	4/20/22	04202022	202204	300	20700	10000		KUTAK ROCK LLP	*	16,142.24	414.00 000596
			TRANSFER TAXRCPTS S2015								24,492.86	
4/20/22		4/20/22	04202022	202204	300	20700	10000		TRANSFER TAXRCPTS S2016	*		
5/20/22	00015	4/30/22	202309	202204	320	53800	46200		WINDSOR AT WESTSIDE CDD C/O REGIONS	*	820.00	40,635.10 000597
			LAKE MAINTENANCE - APR22									
5/20/22	00001	5/01/22	183	202205	310	51300	34000		APPLIED AQUATIC MANAGEMENT, INC	*	3,282.75	820.00 000598
			MANAGEMENT FEES MAY22									
5/01/22	183	5/01/22	183	202205	310	51300	35200		WEBSITE ADMIN MAY22	*	66.67	
5/01/22	183	5/01/22	183	202205	310	51300	35100		INFORMATION TEC MAY22	*	120.83	
5/01/22	183	5/01/22	183	202205	310	51300	31300		DISSEMINATION SVCS MAY22	*	583.33	
5/01/22	183	5/01/22	183	202205	310	51300	51000		OFFICE SUPPLIES	*	.18	
5/01/22	183	5/01/22	183	202205	310	51300	42000		POSTAGE	*	2.80	
5/01/22	184	5/01/22	184	202205	320	53800	12000		FIELD MANAGEMENT MAY22	*	844.08	
5/20/22	00021	5/04/22	1856	202205	320	53800	46700		GOVERNMENTAL MANAGEMENT SERVICES	*	150.00	4,900.64 000599
			FOUNTAIN MAINT - MAY 22									
5/20/22	00029	4/28/22	3039758	202203	310	51300	31500		GRUNIT POOL SERVICE	*	212.50	150.00 000600
			GENERAL COUNSEL - MAR22									
5/20/22	00010	4/27/22	101728	202204	310	51300	32300		KUTAK ROCK LLP	*	3,500.00	212.50 000601
			TRUSTEE FEES - SER.2015									
5/20/22	00013	5/18/22	05182022	202205	300	20700	10000		REGIONS BANK	*	2,664.01	3,500.00 000602
			TRANSFER TAXRCPTS S2015									
5/18/22		5/18/22	05182022	202205	300	20700	10000		TRANSFER TAXRCPTS S2016	*	4,042.13	
			TRANSFER TAXRCPTS S2016									
									WINDSOR AT WESTSIDE CDD C/O REGIONS			6,706.14 000603

TOTAL FOR BANK A

WIND WINDSOR AT WES ZYAN

712,955.16

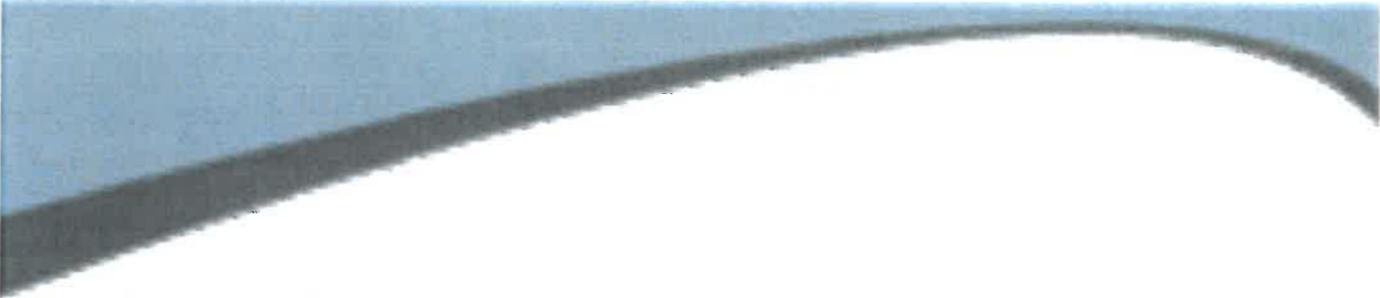
\*\*\* CHECK DATES 02/16/2022 - 05/24/2022 \*\*\* WINDSOR GENERAL FUND  
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
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TOTAL FOR REGISTER 712,955.16

WIND WINDSOR AT WES ZYAN

## SECTION 2



***Windsor at Westside***  
***Community Development District***

***Unaudited Financial Reporting***  
***April 30, 2022***



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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, 2022**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
Cash:			
Operating Account	\$ 286,706	\$ -	\$ 286,706
Investments:			
<u>Series 2015</u>			
Reserve	\$ -	\$ 138,201	\$ 138,201
Revenue	\$ -	\$ 228,783	\$ 228,783
Interest	\$ -	\$ 94,644	\$ 94,644
<u>Series 2016</u>			
Reserve	\$ -	\$ 209,386	\$ 209,386
Revenue	\$ -	\$ 314,959	\$ 314,959
Interest	\$ -	\$ 141,769	\$ 141,769
General Redemption	\$ -	\$ 237	\$ 237
Due From Other	\$ 343	\$ -	\$ 343
<b>Total Assets</b>	<b>\$ 287,049</b>	<b>\$ 1,127,978</b>	<b>\$ 1,415,027</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 6,533	\$ -	\$ 6,533
<b>Total Liabilities</b>	<b>\$ 6,533</b>	<b>\$ -</b>	<b>\$ 6,533</b>
<b>Fund Balance:</b>			
Restricted For:			
Debt Service - Series 2015	\$ -	\$ 461,628	\$ 461,628
Debt Service - Series 2016	\$ -	\$ 666,350	\$ 666,350
Unassigned	\$ 280,517	\$ -	\$ 280,517
<b>Total Fund Balances</b>	<b>\$ 280,517</b>	<b>\$ 1,127,978</b>	<b>\$ 1,408,495</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 287,049</b>	<b>\$ 1,127,978</b>	<b>\$ 1,415,027</b>

**Windsor at Westside**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2022**

	Adopted Budget	Prorated Budget Thru 04/30/22	Actual Thru 04/30/22	Variance
<b>Revenues:</b>				
O&M Assessments	\$ 198,963	\$ 195,131	\$ 195,131	\$ -
<b>Total Revenues</b>	<b>\$ 198,963</b>	<b>\$ 195,131</b>	<b>\$ 195,131</b>	<b>\$ -</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fee	\$ -	\$ -	\$ 600	\$ 600
FICA Expense	\$ -	\$ -	\$ 31	\$ 31
Engineering	\$ 5,000	\$ 2,917	\$ -	\$ 2,917
Attorney	\$ 10,000	\$ 5,833	\$ 908	\$ 4,926
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Dissemination	\$ 7,000	\$ 4,083	\$ 4,083	\$ 0
Annual Audit	\$ 3,900	\$ 2,000	\$ 2,000	\$ -
Trustee Fees	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 39,393	\$ 22,979	\$ 22,979	\$ -
Information Technology	\$ 1,450	\$ 846	\$ 846	\$ 0
Website Maintenance	\$ 800	\$ 467	\$ 467	\$ (0)
Telephone	\$ 100	\$ 58	\$ -	\$ 58
Postage	\$ 300	\$ 175	\$ 56	\$ 119
Insurance	\$ 6,391	\$ 6,391	\$ 6,013	\$ 378
Printing & Binding	\$ 500	\$ 292	\$ 131	\$ 161
Legal Advertising	\$ 3,000	\$ 1,750	\$ -	\$ 1,750
Other Current Charges	\$ 1,000	\$ 1,000	\$ 287	\$ 713
Property Appraiser	\$ 500	\$ 500	\$ 294	\$ 206
Office Supplies	\$ 200	\$ 117	\$ 31	\$ 86
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 92,159</b>	<b>\$ 62,033</b>	<b>\$ 51,350</b>	<b>\$ 11,944</b>

**Windsor at Westside**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2022**

	Adopted Budget	Prorated Budget Thru 04/30/22	Actual Thru 04/30/22	Variance
<b><i>Operation and Maintenance</i></b>				
<b>Contract Services</b>				
Field Services	\$ 10,129	\$ 5,909	\$ 5,909	\$ 0
Landscape Maintenance - Contract	\$ 60,000	\$ 35,000	\$ 10,290	\$ 24,710
Lake Maintenance	\$ 10,500	\$ 6,125	\$ 5,740	\$ 385
Wetland Monitoring & Maintenance	\$ 9,400	\$ 5,483	\$ -	\$ 5,483
Property Insurance	\$ 2,467	\$ 2,467	\$ 2,322	\$ 145
<b>Repairs &amp; Maintenance</b>				
Landscape Maintenance - Other	\$ 10,000	\$ 5,833	\$ 2,167	\$ 3,666
Repairs and Maintenance	\$ 2,500	\$ 1,458	\$ 250	\$ 1,208
Operating Supplies	\$ 1,000	\$ 583	\$ -	\$ 583
Irrigation Repairs	\$ 7,000	\$ 4,083	\$ 4,554	\$ (471)
Signage	\$ 800	\$ 467	\$ -	\$ 467
Fountain Maintenance	\$ 2,400	\$ 1,400	\$ 900	\$ 500
<b>Subtotal</b>	<b>\$ 116,196</b>	<b>\$ 68,809</b>	<b>\$ 32,132</b>	<b>\$ 36,677</b>
<b>Utility</b>				
Electric	\$ 4,800	\$ 2,800	\$ 2,238	\$ 562
Irrigation Water	\$ 2,000	\$ 1,167	\$ 1,272	\$ (106)
<b>Other</b>				
Contingency	\$ 500	\$ 292	\$ -	\$ 292
<b>Subtotal</b>	<b>\$ 7,300</b>	<b>\$ 4,258</b>	<b>\$ 3,511</b>	<b>\$ 748</b>
<b>Total O&amp;M Expenses:</b>	<b>\$ 123,496</b>	<b>\$ 73,067</b>	<b>\$ 35,642</b>	<b>\$ 37,425</b>
<b>Total Expenditures</b>	<b>\$ 215,655</b>	<b>\$ 135,100</b>	<b>\$ 86,992</b>	<b>\$ 49,369</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (16,692)</b>		<b>\$ 108,139</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 16,692</b>		<b>\$ 172,378</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 280,517</b>	

# 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, 2022

	Adopted Budget	Prorated Budget Thru 04/30/22	Actual Thru 04/30/22	Variance
<b>Revenues:</b>				
Special Assessments	\$ 276,388	\$ 266,470	\$ 266,470	\$ -
Interest	\$ 250	\$ 37	\$ 37	\$ -
<b>Total Revenues</b>	<b>\$ 276,638</b>	<b>\$ 266,507</b>	<b>\$ 266,507</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 96,244	\$ 96,244	\$ 96,244	\$ -
Principal - 11/1	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Interest - 5/1	\$ 94,644	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 270,888</b>	<b>\$ 176,244</b>	<b>\$ 176,244</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 5,750</b>		<b>\$ 90,264</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 231,136</b>		<b>\$ 371,364</b>	
<b>Fund Balance - Ending</b>	<b>\$ 236,886</b>		<b>\$ 461,628</b>	

# 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, 2022

	Adopted Budget	Prorated Budget Thru 04/30/22	Actual Thru 04/30/22	Variance
<b>Revenues:</b>				
Special Assessments	\$ 418,750	\$ 404,320	\$ 404,320	\$ -
Interest	\$ 250	\$ 52	\$ 52	\$ -
<b>Total Revenues</b>	<b>\$ 419,000</b>	<b>\$ 404,372</b>	<b>\$ 404,372</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 144,347	\$ 144,347	\$ 144,347	\$ -
Principal - 11/1	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
Interest - 5/1	\$ 141,769	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 411,116</b>	<b>\$ 269,347</b>	<b>\$ 269,347</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 7,884</b>		<b>\$ 135,025</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 319,152</b>		<b>\$ 531,325</b>	
<b>Fund Balance - Ending</b>	<b>\$ 327,036</b>		<b>\$ 666,350</b>	

**Windsor at Westside**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
O&M Assessments	\$ -	\$ 28,738	\$ 142,798	\$ 8,706	\$ 3,069	\$ 5,847	\$ 5,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,131
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 28,738</b>	<b>\$ 142,798</b>	<b>\$ 8,706</b>	<b>\$ 3,069</b>	<b>\$ 5,847</b>	<b>\$ 5,974</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,131</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ -	\$ -	\$ -	\$ 281	\$ 414	\$ 213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 908
Arbitrage	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,083
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Management Fees	\$ 3,283	\$ 3,283	\$ 3,283	\$ 3,283	\$ 3,283	\$ 3,283	\$ 3,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,979
Information Technology	\$ 121	\$ 121	\$ 121	\$ 121	\$ 121	\$ 121	\$ 121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 846
Website Maintenance	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 467
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 12	\$ -	\$ 1	\$ 12	\$ 1	\$ 3	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56
Insurance	\$ 6,013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,013
Printing & Binding	\$ 45	\$ 0	\$ -	\$ -	\$ -	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 52	\$ 121	\$ 52	\$ -	\$ -	\$ -	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294
Office Supplies	\$ 15	\$ -	\$ 0	\$ 0	\$ 0	\$ 15	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 15,366</b>	<b>\$ 4,175</b>	<b>\$ 4,556</b>	<b>\$ 4,347</b>	<b>\$ 4,489</b>	<b>\$ 8,164</b>	<b>\$ 9,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,350</b>

**Windsor at Westside**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Operation and Maintenance</b>													
<b>Contract Services</b>													
Field Services	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,909
Landscape Maintenance - Contract	\$ 3,430	\$ 3,430	\$ -	\$ -	\$ 3,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,290
Lake Maintenance	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,740
Wetland Monitoring & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Insurance	\$ 2,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,322
<b>Repairs &amp; Maintenance</b>													
Landscape Maintenance - Other	\$ -	\$ 110	\$ 2,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,167
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 439	\$ 3,078	\$ 1,037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,554
Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fountain Maintenance	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
<b>Subtotal</b>	<b>\$ 7,566</b>	<b>\$ 5,354</b>	<b>\$ 3,871</b>	<b>\$ 2,064</b>	<b>\$ 5,683</b>	<b>\$ 4,742</b>	<b>\$ 2,851</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,132</b>
<b>Utility</b>													
Electric	\$ 383	\$ -	\$ 738	\$ -	\$ 409	\$ 339	\$ 369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,238
Irrigation Water	\$ 277	\$ 162	\$ 279	\$ 55	\$ 167	\$ 169	\$ 163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,272
<b>Other</b>													
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 660</b>	<b>\$ 162</b>	<b>\$ 1,017</b>	<b>\$ 55</b>	<b>\$ 576</b>	<b>\$ 508</b>	<b>\$ 532</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,511</b>
<b>Total O&amp;M Expenses:</b>	<b>\$ 8,226</b>	<b>\$ 5,517</b>	<b>\$ 4,888</b>	<b>\$ 2,119</b>	<b>\$ 6,259</b>	<b>\$ 5,250</b>	<b>\$ 3,383</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,642</b>
<b>Total Expenditures</b>	<b>\$ 23,592</b>	<b>\$ 9,492</b>	<b>\$ 9,445</b>	<b>\$ 6,466</b>	<b>\$ 10,727</b>	<b>\$ 13,415</b>	<b>\$ 13,025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86,992</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (23,592)</b>	<b>\$ 19,016</b>	<b>\$ 133,353</b>	<b>\$ 2,210</b>	<b>\$ (7,650)</b>	<b>\$ (7,560)</b>	<b>\$ (7,051)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,739</b>

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

<b>SERIES 2015, SPECIAL ASSESSMENT BONDS</b> <b>(ASSESSMENT AREA ONE PROJECT)</b>		
INTEREST RATES:	4.000%, 5.000%, 5.125%	
MATURITY DATE:	11/1/2045	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$138,194	
RESERVE FUND BALANCE	\$138,201	
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)
LESS: PRINCIPAL PAYMENT 11/1/21		(\$80,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$3,750,000</b>

<b>SERIES 2016, SPECIAL ASSESSMENT BONDS</b> <b>(ASSESSMENT AREA TWO PROJECT)</b>		
INTEREST RATES:	3.500%, 4.125%, 4.750%, 5.000%	
MATURITY DATE:	11/1/2046	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$209,088	
RESERVE FUND BALANCE	\$209,386	
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)
LESS: PRINCIPAL PAYMENT 11/1/21		(\$125,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$5,930,000</b>

# Windsor at Westside

## COMMUNITY DEVELOPMENT DISTRICT

### Special Assessment Receipts

### Fiscal Year 2022

Gross Assessments \$ 215,355.00 \$ 294,088.00 \$ 446,224.00 \$ 955,667.00  
 Net Assessments \$ 202,433.70 \$ 276,442.72 \$ 419,450.56 \$ 898,326.98

#### ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	Series 2015		Series 2016	
							O&M Portion	Debt Service	Debt Service	Total
							22.53%	30.77%	46.69%	100.00%
11/22/21	ACH	\$134,260.81	(\$2,685.24)	(\$5,262.81)	\$0.00	\$126,312.76	\$28,463.98	\$38,870.30	\$58,978.48	\$126,312.76
11/26/21	ACH	\$1,313.63	(\$26.27)	(\$73.15)	\$0.00	\$1,214.21	\$273.62	\$373.65	\$566.94	\$1,214.21
12/08/21	ACH	\$631,011.12	(\$12,620.28)	(\$24,734.66)	\$0.00	\$593,656.18	\$133,777.58	\$182,686.19	\$277,192.41	\$593,656.18
12/22/21	ACH	\$42,337.59	(\$946.78)	(\$1,459.91)	\$0.00	\$40,030.90	\$9,020.78	\$12,318.73	\$18,691.39	\$40,030.90
01/10/22	ACH	\$39,481.05	(\$789.59)	(\$1,160.76)	\$0.00	\$37,530.70	\$8,457.36	\$11,549.35	\$17,523.99	\$37,530.70
01/10/22	ACH	\$1,144.00	(\$22.87)	(\$16.95)	\$0.00	\$1,104.18	\$248.82	\$339.79	\$515.57	\$1,104.18
02/10/22	ACH	\$14,190.13	(\$283.80)	(\$289.26)	\$0.00	\$13,617.07	\$3,068.54	\$4,190.39	\$6,358.14	\$13,617.07
03/10/22	ACH	\$26,741.58	(\$534.82)	(\$262.05)	\$0.00	\$25,944.71	\$5,846.52	\$7,983.98	\$12,114.21	\$25,944.71
04/08/22	ACH	\$289.04	(\$5.78)	\$0.00	\$0.00	\$283.26	\$63.83	\$87.17	\$132.26	\$283.26
04/08/22	ACH	\$26,774.40	(\$535.49)	(\$11.12)	\$0.00	\$26,227.79	\$5,910.31	\$8,071.09	\$12,246.39	\$26,227.79
<b>TOTAL</b>		<b>\$ 917,543.35</b>	<b>\$ (18,350.92)</b>	<b>\$ (33,270.67)</b>	<b>\$ -</b>	<b>\$ 865,921.76</b>	<b>\$ 195,131.34</b>	<b>\$ 266,470.64</b>	<b>\$ 404,319.78</b>	<b>\$ 865,921.76</b>

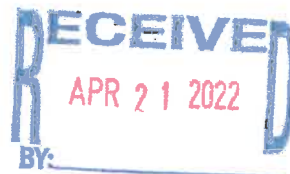
Net Percent Collected	
\$ 32,405.22	Balance Remaining to Collect

## SECTION 3



MARY JANE ARRINGTON  
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS

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April 19, 2022

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 15, 2022, requesting confirmation of the number of registered voters within the Windsor at Westside Community Development District as of April 15, 2022.

The number of registered voters within the Windsor at Westside CDD is 58 as of April 15, 2022.

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

Respectfully yours,

A handwritten signature in blue ink, reading "Mary Jane Arrington", is located below the "Respectfully yours," text.

Mary Jane Arrington  
Supervisor of Elections

Vote  
Osceola