

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

***Agenda***

***August 26, 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

, 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 **Friday, August 26, 2022 at 9:30 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. Appointment of Individuals to Fulfill the Board Vacancy in Seat #4 with a Term Ending November 2022
  - B. Appointment of Individual to Fulfill the Board Vacancy in Seats #5 with a Term Ending November 2024
  - C. Administration of Oath of Office to Newly Elected Board Members
  - D. Consideration of Resolution 2022-04 Electing Assistant Secretaries
4. Approval of Minutes of June 6, 2022 Meeting
5. Public Hearing
  - A. Consideration of Resolution 2022-07 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations
  - B. Consideration of Resolution 2022-08 Imposing Special Assessments and Certifying an Assessment Roll
6. Consideration of Arbitrage Rebate Computation Proposal for Special Assessment Bonds, Series 2015
7. Ratification of Landscape Services Agreement from BrightView Landscape Services
6. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
    - iii. Approval of Fiscal Year 2023 Meeting Schedule
    - iv. Field Manager's Report
7. Supervisor's Requests
8. Public Comment Period
9. Adjournment

## SECTION III

# SECTION D

**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 26<sup>th</sup> day of August, 2022.

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

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

# MINUTES

## SECTION V



# SECTION A

## **RESOLUTION 2022-07**

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023.**

**WHEREAS**, the District Manager has submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Windsor at Westside Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the proposed annual budget (the “Proposed Budget”), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

**WHEREAS**, the Board set June 6, 2022, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

#### **Section 1. Budget**

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager’s Proposed Budget, attached hereto as Exhibit “A,” as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference;

provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2022 and/or revised projections for Fiscal Year 2023.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Windsor at Westside Community Development District for the Fiscal Year Ending September 30, 2023," as adopted by the Board of Supervisors on August 26, 2022.

## **Section 2. Appropriations**

There is hereby appropriated out of the revenues of the Windsor at Westside Community Development District, for the fiscal year beginning October 1, 2022, and ending September 30, 2023, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
DEBT SERVICE FUND SERIES 2015	\$_____
DEBT SERVICE FUND SERIES 2016	\$_____
TOTAL ALL FUNDS	\$_____

## **Section 3. Supplemental Appropriations**

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget

appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 26<sup>th</sup> day of August 2022.

ATTEST:

**WINDSOR AT WESTSIDE  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

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

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

Exhibit A: FY 2023 Budget

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

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



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

	Adopted Budget FY2022	Actuals Thru 7/31/22	Projected Next 2 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
O&M Assessments	\$ 198,963	\$ 203,803	\$ -	\$ 203,803	\$ 444,642
<b>Total Revenues</b>	<b>\$ 198,963</b>	<b>\$ 203,803</b>	<b>\$ -</b>	<b>\$ 203,803</b>	<b>\$ 444,642</b>
<b>Expenditures</b>					
<i>General &amp; Administrative</i>					
Supervisor Fee	\$ -	\$ 1,200	\$ 1,200	\$ 2,400	\$ 7,200
FICA Expense	\$ -	\$ 61	\$ 31	\$ 92	\$ 367
Engineering	\$ 5,000	\$ 3,700	\$ 1,300	\$ 5,000	\$ 5,000
Attorney	\$ 10,000	\$ 2,371	\$ 1,667	\$ 4,038	\$ 10,000
Arbitrage	\$ 450	\$ 450	\$ 450	\$ 900	\$ 900
Dissemination	\$ 7,000	\$ 5,833	\$ 1,167	\$ 7,000	\$ 7,000
Annual Audit	\$ 3,900	\$ 3,900	\$ -	\$ 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	\$ 32,828	\$ 6,566	\$ 39,393	\$ 41,363
Information Technology	\$ 1,450	\$ 1,208	\$ 242	\$ 1,450	\$ 1,800
Website Maintenance	\$ 800	\$ 667	\$ 133	\$ 800	\$ 1,000
Telephone	\$ 100	\$ -	\$ 17	\$ 17	\$ 100
Postage	\$ 300	\$ 95	\$ 50	\$ 145	\$ 300
Insurance	\$ 6,391	\$ 6,013	\$ -	\$ 6,013	\$ 7,215
Printing & Binding	\$ 500	\$ 317	\$ 83	\$ 400	\$ 500
Legal Advertising	\$ 3,000	\$ 52	\$ 500	\$ 552	\$ 3,000
Other Current Charges	\$ 1,000	\$ 551	\$ 449	\$ 1,000	\$ 1,000
Property Appraiser	\$ 500	\$ 294	\$ -	\$ 294	\$ 500
Office Supplies	\$ 200	\$ 47	\$ 33	\$ 80	\$ 200
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 92,159</b>	<b>\$ 71,761</b>	<b>\$ 13,888</b>	<b>\$ 85,649</b>	<b>\$ 103,520</b>

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

	Adopted Budget FY2022	Actuals Thru 7/31/22	Projected Next 2 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<i>Operations &amp; Maintenance</i>					
<b>Contract Services</b>					
Field Services	\$ 10,129	\$ 8,441	\$ 1,688	\$ 10,129	\$ 10,635
Landscape Maintenance - Contract	\$ 60,000	\$ 30,870	\$ 10,290	\$ 41,160	\$ 63,000
Lake Maintenance	\$ 10,500	\$ 8,200	\$ 1,640	\$ 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	\$ 1,667	\$ 3,834	\$ 10,000
Repairs and Maintenance	\$ 2,500	\$ 250	\$ 417	\$ 667	\$ 2,500
Operating Supplies	\$ 1,000	\$ -	\$ 167	\$ 167	\$ 1,000
Irrigation Repairs	\$ 7,000	\$ 4,554	\$ 1,167	\$ 5,721	\$ 10,000
Signage	\$ 800	\$ -	\$ 133	\$ 133	\$ 800
Fountain Maintenance	\$ 2,400	\$ 1,050	\$ 750	\$ 1,800	\$ 2,520
<b>Subtotal</b>	<b>\$ 116,196</b>	<b>\$ 57,854</b>	<b>\$ 22,618</b>	<b>\$ 80,472</b>	<b>\$ 123,141</b>
<b>Utility</b>					
Electric	\$ 4,800	\$ 3,385	\$ 800	\$ 4,185	\$ 5,280
Irrigation & Water	\$ 2,000	\$ 1,761	\$ 340	\$ 2,101	\$ 202,200
<b>Other</b>					
Contingency	\$ 500	\$ -	\$ 500	\$ 500	\$ 10,500
<b>Subtotal</b>	<b>\$ 7,300</b>	<b>\$ 5,146</b>	<b>\$ 1,640</b>	<b>\$ 6,786</b>	<b>\$ 217,980</b>
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 123,496</b>	<b>\$ 62,999</b>	<b>\$ 24,258</b>	<b>\$ 87,258</b>	<b>\$ 341,121</b>
<b>Total Expenditures</b>	<b>\$ 215,655</b>	<b>\$ 134,761</b>	<b>\$ 38,146</b>	<b>\$ 172,906</b>	<b>\$ 444,642</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (16,692)</b>	<b>\$ 69,042</b>	<b>\$ (38,146)</b>	<b>\$ 30,897</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>\$ 241,420</b>	<b>\$ (38,146)</b>	<b>\$ 203,275</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'	\$621	\$661
Single Family 40'	\$663	\$705
Single Family 50'	\$829	\$882

**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'	148	\$301	\$661	\$360
Single Family 40'	192	\$321	\$705	\$384
Single Family 50'	272	\$401	\$882	\$481



# **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.

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#### **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.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
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.

<b>Description</b>	<b>Annually</b>
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 7/31/22	Projected Next 2 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
Special Assessments	\$ 276,388	\$ 278,313	\$ -	\$ 278,313	\$ 276,443
Interest Income	\$ 250	\$ 532	\$ 106	\$ 638	\$ 250
Carry Forward Surplus	\$ 231,136	\$ 232,981	\$ -	\$ 232,981	\$ 241,045
<b>Total Revenues</b>	<b>\$ 507,774</b>	<b>\$ 511,826</b>	<b>\$ 106</b>	<b>\$ 511,932</b>	<b>\$ 517,737</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>\$ 270,888</b>	<b>\$ -</b>	<b>\$ 270,888</b>	<b>\$ 272,588</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 236,886</b>	<b>\$ 240,938</b>	<b>\$ 106</b>	<b>\$ 241,045</b>	<b>\$ 245,150</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	\$75,260	\$784	\$834
Single Family 40'	90	\$96,952	\$1,077	\$1,146
Single Family 50'	76	\$104,231	\$1,371	\$1,459
	262	\$276,443		

**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 7/31/22	Projected Next 2 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<b><u>Revenues</u></b>					
Assessments	\$ 418,750	\$ 422,288	\$ -	\$ 422,288	\$ 419,451
Interest	\$ 250	\$ 760	\$ 152	\$ 913	\$ 250
Carry Forward Surplus	\$ 319,152	\$ 321,664	\$ -	\$ 321,664	\$ 333,749
<b>Total Revenues</b>	<b>\$ 738,152</b>	<b>\$ 744,713</b>	<b>\$ 152</b>	<b>\$ 744,865</b>	<b>\$ 753,450</b>
<b><u>Expenditures</u></b>					
<b><u>General &amp; Administrative:</u></b>					
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>\$ 411,116</b>	<b>\$ -</b>	<b>\$ 411,116</b>	<b>\$ 410,856</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 327,036</b>	<b>\$ 333,597</b>	<b>\$ 152</b>	<b>\$ 333,749</b>	<b>\$ 342,594</b>

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

Product Type	No. of Units	Maximum Annual Debt Service	Per Unit Net Debt Assessment	Per Unit Gross Debt Assessment
Townhome 25'	52	\$40,766	\$784	\$834
Single Family 40'	102	\$109,878	\$1,077	\$1,146
Single Family 50'	196	\$268,806	\$1,371	\$1,459
	<u>350</u>	<u>\$419,451</u>		



**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 B

## RESOLUTION 2022-08

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Windsor at Westside Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in Osceola County, Florida (“**County**”); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Windsor at Westside Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B,”** is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as

**Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 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.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 26th day of August 2022.

ATTEST:

**WINDSOR AT WESTSIDE  
COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary / Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**Exhibit A:** Budget  
**Exhibit B:** Assessment Roll

**Windsor At Westside CDD  
FY 23 Assessment Roll**

[illegible]

[illegible]

[illegible]



[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

ParcelID	Units	Type	O&M	2015 Debt	2016 Debt	Total
18-25-27-5590-0001-3260	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5590-0001-3270	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5590-0001-3280	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5590-0001-3290	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5590-0001-3300	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5590-0001-3310	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5590-0001-3320	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3330	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3340	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3350	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3360	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3370	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3380	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3390	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3400	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3410	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3420	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3430	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3440	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3450	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3460	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3470	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3480	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3490	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
18-25-27-5591-0001-3500	1	Single Family 50'	\$881.52		\$1,459.00	\$2,340.52
Total Gross Assessments	612		\$473,024.40	\$294,088.00	\$446,224.00	\$1,213,336.40
Total Net Assessments			\$444,642.94	\$276,442.72	\$419,450.56	\$1,140,536.22



## SECTION VI

**Arbitrage Rebate Computation  
Proposal For  
Windsor at Westside  
Community Development District  
(Osceola County, Florida)  
\$4,190,000 Special Assessment Bonds, Series 2015  
(Assessment Area One Project)**





# AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane  
Avon, CT 06001  
(T) 860-321-7521  
(F) 860-321-7581

[www.amteccorp.com](http://www.amteccorp.com)

June 7, 2022

Windsor at Westside Community Development District  
c/o Ms. Indhira Araujo  
Governmental Management Services-CF, LLC  
6200 Lee Vista Boulevard, Suite 300  
Orlando, FL 32822

Re: \$4,190,000 Windsor at Westside Community Development District (Osceola County, Florida)  
Special Assessment Bonds, Series 2015 (Assessment Area One Project)

To Whom It May Concern:

AMTEC is an independent consulting firm that specializes in arbitrage rebate calculations. We have the ability to complete rebate computations for the above-referenced Windsor at Westside Community Development District (the "District") Series 2015 bond issue (the "Bonds"). We do not sell investments or seek an underwriting role. As a result of our specialization, we offer very competitive pricing for rebate computations. Our typical fee averages less than \$1,000 per year, per issue and includes up to five years of annual rebate liability reporting.

## **Firm History**

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 6,900 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

## **Southeast Client Base**

We provide arbitrage rebate services to over 350 bond issues aggregating more than \$9.1 billion of tax-exempt debt in the southeastern United States. We have recently performed computations for the Magnolia West, East Park, Palm Coast Park, and Town Center at Palm Coast Park Community Development Districts. Additionally, we are exclusive rebate consultant to the Town of Palm Beach and Broward County in Florida. Nationally, we are rebate consultants for the City of Lubbock (TX), the City of Tulsa (OK) and the States of Connecticut, New Jersey, Montana, West Virginia, Vermont, Mississippi and Alaska.

We have prepared a Proposal for the computation of arbitrage for the District's Bonds. We have established a "bond year end" of June 23<sup>rd</sup>, based upon the anniversary date of the Bonds in June 2015.

## Proposal

We are proposing rebate computation services based on the following:

- \$4,190,000 Series 2015 Bonds;
- Fixed Rate Debt; and
- Acquisition & Construction, Capitalized Interest, Cost of Issuance, Reserve and Debt Service Accounts.

Should the Tax Agreement require rebate computations for any other accounts, computations will be extended to include those accounts at no additional cost to the District.

Our guaranteed fee for rebate computations for the Series 2015 Bonds is \$450 per year and will encompass all activity from June 23, 2015, the date of the closing, through June 23, 2025, the end of the 10<sup>th</sup> Bond Year. The fee is based upon the size as well as the complexity. Our fee is payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following table.

### AMTEC's Professional Fee – Series 2015 Bonds

Report Date	Type of Report	Period Covered	Fee
June 7, 2022	Rebate and Opinion	Closing – June 23, 2020 (5 Bond Years x \$450/Year)	\$2,250
June 7, 2022	Rebate and Opinion	Closing – May 31, 2022 (2 Bond Years x \$450/Year)	\$ 900
May 31, 2023	Rebate and Opinion	Closing – May 31, 2023	\$ 450
May 31, 2024	Rebate and Opinion	Closing – May 31, 2024	\$ 450
June 23, 2025	Rebate and Opinion	Closing – June 23, 2025	\$ 450

**In order to begin, we are requesting copies of the following documentation:**

1. Arbitrage Certificate or Tax Regulatory Agreement
2. IRS Form 8038-G
3. Closing Memorandum
4. Regions Bank statements for all accounts from June 23, 2015, the date of the closing, through each report date

### AMTEC's Scope of Services

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;

- Reconciliation of the sources and uses of funds from the bond documentation;
- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

The District agrees to pay AMTEC its fee after it has been satisfied that the scope of services, as outlined under the Proposal, has been fulfilled. AMTEC agrees that its fee is all-inclusive and that it will not charge the District for any expenses connected with this engagement.

The parties have executed this Agreement on \_\_\_\_\_, 2022.

Windsor at Westside Community  
Development District

Consultant: American Municipal Tax-Exempt  
Compliance Corporation



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

By: \_\_\_\_\_  
Michael J. Scarfo  
Senior Vice President

## SECTION VII

## LANDSCAPE SERVICES AGREEMENT

**Date:** September 1, 2022

**BrightView:** BrightView Landscape Services, Inc.

**Client:** Windsor at Westside CDD

**Contract Start Date:** September 1, 2022

**Contract End Date:** August 31, 2023

**Service Fee\*:** \$58,092.00/year \$4,841.00/month

\*Plus sales tax where applicable

THIS LANDSCAPE SERVICES AGREEMENT (this "Agreement") is entered into as of the Date above between BrightView and Client. If Client is not the record owner of each property where BrightView will deliver goods or perform services under this Agreement, then Client is executing this Agreement on its own behalf and as a duly authorized agent for the record owner(s) of each property.

NOW, THEREFORE, Client and BrightView mutually agree to the following terms and conditions:

**1. Services.**

- (a) For purposes of this Agreement: (i) the "Services" consist of the landscape maintenance, construction, irrigation, and/or other general landscape services described in the "Scope of Landscape Services" attached hereto, together with delivery or installation of any associated goods and materials, and (ii) the "Landscape Site(s)" consist of the exterior landscaped areas for each of the site(s) identified in the attached Scope of Landscape Services, where Services will be furnished by BrightView in accordance with the Scope of Landscape Services. More than one Scope of Landscape Services may be attached hereto, in the event of multiple Landscape Sites.
- (b) During the Term (as defined in Section 2. Term), BrightView shall furnish the Services or arrange for the Services to be furnished in accordance with applicable professional horticulture standards and any local requirements or regulations in effect, using appropriately trained, uniformed, and supervised personnel, and properly maintained equipment.
- (c) All tools, equipment, surplus materials, landscape waste materials and rubbish will be removed from each Landscape Site after Services are completed.
- (d) Any regulated substances required to be applied as part of the Services shall be applied in accordance with applicable laws and regulations by properly licensed personnel and BrightView shall not be held liable for the use of such substances if properly applied in accordance with applicable laws and regulations. Other materials shall be applied in accordance with the manufacturer's directions.

- 2. Term.** The "Initial Term" of this Agreement shall begin on the Contract Start Date and conclude on the Contract End Date. Thereafter, this Agreement shall renew automatically for successive one-year periods (each, a "Renewal Term") on each anniversary of the Contract Start Date of the Initial Term (each, an

"Anniversary Date"), unless either party gives written

notice to the other party of its intent not to renew at least 90 days prior to the next Anniversary Date. The Initial Term, together with any Renewal Term, comprises the "Term".

- 3. Work Orders.** If Client requests services from BrightView that are not set forth on the Scope of Landscape Services or at a worksite for which there is no attached Scope of Landscape Services, then BrightView may elect in its sole discretion to furnish such additional services and any related goods and materials pursuant to a written work authorization signed by Client (each signed written work authorization, a "Work Order"). For services, goods, or materials furnished pursuant to a Work Order, payment shall be due from Client to BrightView as specified by such Work Order or, if unspecified in such Work Order, then upon delivery of the services, goods, and materials identified in the Work Order (the "Work Order Charges").
- 4. Insurance.** During the Term, BrightView will maintain general liability insurance, automobile liability insurance, and workers' compensation insurance covering its activities in connection with the Services and any Work Order. Such insurance shall be in commercially reasonable amounts. Evidence of such insurance will be provided to Client upon request.
- 5. Cooperation.**
  - (a) Client will cooperate with BrightView to facilitate the Services, and will permit or schedule adequate access to the Landscape Site(s) as required to perform the Services safely, efficiently, and within any specified timeframes. Client will notify BrightView in writing of any limitation on access to Landscape Site(s) as soon as possible, and in any event at least 48 hours to any scheduled delivery of services, goods, or materials.
  - (b) If required, Client will provide water with adequate spigots or hydrants or such other items as identified on the Scope of Landscape Services.
  - (c) Client shall provide written notice to BrightView of any proposed change in the ownership or

management of the Landscape Site(s) at least 30 days prior to the effective date of any such change. A change in the ownership or management of the Landscape Site(s) shall not relieve Client of its obligations hereunder, including but not limited to the payment of the Service Fee and any amounts due to BrightView with respect to any Work Order, unless Client shall have given proper notice of termination pursuant to this Agreement.

#### **6. Service Fee.**

- (a) For Services performed pursuant to this Agreement, Client shall pay BrightView the Recurring Service Fee set forth in the below Table A plus any Per Occurrence Service Fee set forth in the below Table B (the "Service Fee"), subject to adjustments as described below.
- (b) Overdue Service Fees or Work Order Charges shall be subject to an administrative charge equal to the lower of: (i) 1.5% per month (18% per year) or (ii) the highest rate permitted by law, in either case multiplied by the unpaid balance. In addition to this administrative charge, Client shall reimburse BrightView for all costs and expenses (including but not limited to attorneys' fees and court costs) which are reasonably incurred by BrightView in collecting an overdue Service Fee, Work Order Charges, and administrative charges.
- (c) If tax laws change increasing applicable sales taxes, BrightView may adjust the Service Fee to reflect such increase.
- (d) The parties hereby acknowledge that, notwithstanding the Service Fee, the monthly installment plan, and the types and frequency of services, goods, and materials furnished each month throughout the year may vary according to seasonal requirements and best horticultural practices. The monthly installment plan is for Client's convenience of payment only and billings do not necessarily reflect the actual cost or value of Services performed during any particular month or other billing period. If this Agreement is terminated for any reason on a date other than an Anniversary Date, then all sums paid by Client to BrightView for Services performed since the most recent Anniversary Date shall be subtracted from the time-and-materials value (as determined in good faith by BrightView) of Services performed since that date and, if the result is a positive number (a "Shortfall"), the Shortfall shall become due and payable and Client shall promptly pay such Shortfall to BrightView. A Shortfall is not liquidated or other damages arising from a termination of the Agreement but represents the portion of the charges for Services performed prior to but unpaid by Client as of the Termination Date. For the avoidance of doubt, in no event will a Shortfall invoiced to the Client exceed the total amount that would have been received by the Service Provider had the terminated Agreement continued uninterrupted until the end of its then current term.
- (e) Unless specified otherwise hereunder, every 12 months the Service Fee shall be increased by an amount calculated by multiplying the Service Fee for the immediately preceding 12 months by the greater of (i) 5% or (ii) the percentage increase in the Consumer Price Index between the most recently published CPI and the CPI published for the same month for the preceding calendar year. "Consumer Price Index" and "CPI" means the Consumer Price Index for Urban Wage Earners and Clerical Workers (1982-84 = 100) released by the United States Department of Labor, Bureau of Labor Statistics, relating to Consumer Prices for All Items for All Cities.
- (f) In the event that, during the performance of services, the cost of materials or fuel (collectively, "Variable Costs") required by BrightView to perform the services increases by more than twenty percent (20%) over the Variable Costs on the date of execution of this Agreement, the Service Fee shall be increased by an amount equal to the increase in the Variable Costs. All cost increases shall be documented by BrightView.
- (f) Client must provide at least 10 days' prior written notice to BrightView, Attn.: Legal Department/Contracts, 980 Jolly Road, Suite 300, Blue Bell, PA 19422 if: (i) Service Fee required to be paid pursuant to this Section 6 are subject to a bona fide dispute and (ii) Client intends to pay, in full satisfaction of such disputed Service Fee, less than the amount invoiced by BrightView.

#### **7. Termination.**

- (a) Either BrightView or Client may terminate this Agreement without cause upon 90 days' prior written notice to the other party. If Client terminates this Agreement without cause prior to end of the then current term, Client will, within fifteen (15) days of the Termination Date, pay BrightView (i) all amounts owed to date for Services performed; (ii) reimbursement of any partner incentives such as, but not limited to, Enhancement Credits; discounts, rebates, etc. and (iii) to compensate BrightView for having to allocate employees and resources to the Landscapes Sites, an amount equal to what BrightView would have earned if the Agreement remained in effect through the end of the then current term (as calculated in accordance with Section 6(a)).
- (b) If either party materially breaches the terms of this Agreement and fails to cure such breach within 30 days after written notice from the non-breaching party specifying such breach, then the non-breaching party may elect to immediately terminate this Agreement by written notice to the breaching party. In addition to and without limiting the foregoing, if Client fails to timely pay any Service Fee, Work Order Charges, or administrative fees due under this Agreement, then BrightView may elect, in its sole discretion, to (i) delay, withhold, suspend or cancel Services without further notice to Client, and BrightView shall have no responsibility whatsoever for any consequences thereof, in respect of which the Client hereby indemnifies BrightView, and fees (as set out hereunder) shall continue to accrue and any extra expenses resulting from such withholding shall be for the Clients' responsibility and/or (ii) immediately terminate this Agreement upon written notice to Client. Furthermore, and without limiting any of the foregoing, if Client fails to timely pay any Service Fee,



Work Order Charges, or administrative fees due under this Agreement, BrightView may also elect, in its sole discretion, to suspend Services for any other Agreement between Client and BrightView. In addition to the foregoing, any BrightView affiliate may also suspend Services for any other Agreement between Client and BrightView affiliate.

- (c) Either BrightView or Client may immediately terminate this Agreement upon written notice to the other party if (i) the other party makes an assignment for the benefit of creditors, (ii) a petition of bankruptcy is filed by or against the other party or (iii) all or substantially all of the other party's property is levied upon or scheduled to be sold in a judicial proceeding.

## **8. General Provisions.**

- (a) BrightView will at all times perform the Services and any Work Order in accordance with all applicable workplace safety requirements and standards promulgated by federal and local authorities. BrightView will not at any time provide safety evaluation, inspection, or consulting services under this Agreement or any Work Order for the benefit of Client or any third party and, consequently, Client shall not rely on BrightView to provide such safety-related services at any time. Further, BrightView does not and will not at any time provide representations, warranties, or assurances as to the safety, including as it relates to BrightView's use of chemicals during Service, (or lack of safety) of any Landscape Site(s) or Work Order site with respect to periods before, during, or after Services are performed and, consequently, Client shall not rely on BrightView to provide any such assurances at any time. If Client desires safety evaluation, inspection, or consulting services, or safety representations, warranties, or assurances, then BrightView and Client may execute and enter into a separate written agreement whereby BrightView will assist Client for an additional fee only in identifying (without recommending) third-party service providers that Client may then, in Client's sole discretion, elect to engage independently to obtain safety services and/or assurances.
- (b) During the Term of this Agreement and for a period of 12 months following this Agreement's termination, the Client shall not, without the written permission of BrightView or an affected affiliate, directly or indirectly (i) solicit, employ or retain, or have or cause any other person or entity to solicit, employ or retain, any person who is employed by BrightView and performing Services hereunder, or (ii) encourage any such person not to devote his or her full business time to the Client, or (iii) agree to hire or employ any such person. Recognizing that compensatory monetary damages resulting from a breach of this section would be difficult to prove, Client agrees that such breach will render it liable to BrightView for liquidated damages in the amount of \$10,000 for each such employee.
- (c) This Agreement shall be governed by the law of the state where the Services will be furnished. If the Services will be furnished in more than one state, then the law of the State of Florida will govern this

Agreement, except with regard to its conflicts of laws doctrines. Both parties expressly agree that any and all legal proceedings arising under this Agreement will be brought exclusively in the state and federal courts located where Services will be furnished.

- (d) Unless otherwise specifically set forth in the Scope of Landscape Services or a Work Order, BrightView is not providing design or landscape architecture services under this Agreement and it is the Client's sole responsibility to ensure that (i) the directions provided to BrightView for Services are in compliance with all applicable laws, ordinances, rules, regulations, and orders and (ii) the height and location of the hedges, foliage, and/or other plant matter on the Landscape Sites do not obstruct a person's line of sight of proximate roadways, private or public.
- (e) Neither party may assign this Agreement without the prior written consent of the other party; provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with BrightView or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization. This Agreement is binding on, and inures to the benefit of, the parties hereto (including the record owner of the Landscape Site(s) if other than Client) and their respective heirs, legal representatives, successors and assigns.
- (f) This Agreement, together with attached Scope of Landscaping Services, Work Order hereunder, and any other schedules and exhibits attached hereto, constitute the entire agreement of the parties with respect to the Services and Work Orders and supersedes all prior contracts or agreements with respect to the Services or Work Orders, whether oral or written.
- (g) Except as otherwise provided herein, this Agreement may be amended or modified from time to time only by a written instrument executed and agreed to by both Client and BrightView.
- (h) The waiver by Client or BrightView of a breach of any provision of this Agreement shall not operate or be construed as a waiver of any other or subsequent breach by Client or BrightView of such provision or any other provision.
- (i) BrightView's total liability for any losses, damages, and expenses of any type whatsoever incurred by Client or any of its affiliates, guests, tenants, invitees, and lessees ("Losses"), which are caused by wrongful acts or omissions of BrightView in connection with, or related to, BrightView's performance of the Services, shall be limited solely to proven direct and actual damages in an aggregate amount not to exceed the amounts actually paid to BrightView hereunder. In no event will BrightView be liable for special, indirect, incidental or consequential damages, irrespective of the form or cause of action, in contract, tort or otherwise, whether or not the possibility of such damages has been disclosed to BrightView in advance or could have been

reasonably foreseen by BrightView. Further, BrightView shall not be liable for any Losses resulting from the provision of Services or performance of any Work Order hereunder, if such Losses are due to causes or conditions beyond its reasonable control, including but not limited to Losses in any way related to or associated with state or local water regulations or mandates or BrightView's compliance or good faith efforts to comply with state or local water regulations or mandates.

- (j) BrightView's performance will be excused without penalty to the extent BrightView is unable to perform as a result of accidents, acts of God, extreme weather conditions, inability to secure labor and/or products, fire, earthquake and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related

outbreak or other medical events not caused by one of the Parties, or other delays or failure of performance beyond the commercially reasonable control of BrightView. For purposes of this Agreement, the parties agree specifically that water conservation regulations or guidelines are specifically included within the above referenced regulations or restrictions, and that BrightView shall not be liable for any failure to perform as a direct or indirect result of BrightView's compliance with or good faith efforts to comply with state or local water regulations or mandates.

- (k) Unless otherwise expressly provided in a provision that cross-references this Section 8(k), in the event of any conflict or inconsistency between this Agreement, any SOW and/or any exhibit to this Agreement or any SOW, the order of precedence will be: the Agreement, an exhibit to the Agreement, an SOW and an exhibit to that SOW.

**Notices.** Except as otherwise specified in this Agreement, all notices and other communications under this Agreement must be in writing and sent by overnight courier service such as FedEx or sent by U.S. registered or certified mail, postage prepaid, return receipt requested, and shall be deemed received the next business day following timely deposit with an overnight courier, or three (3) days after timely deposit in the U.S. mail, with the communication addressed as follows:

**If to BrightView:**

Attn: Scott Sikora  
Address: 4777 Old Winter Garden Rd  
Orlando, FL 32811

**With a copy to:**

Attn: Office of the General Counsel  
980 Jolly Road, Suite 300  
Blue Bell, PA 19422

**If to Client:**

Attn: Windsor at Westside CDD  
Address: Kissimmee, FL

BrightView and Client agree to all of the terms and conditions set forth in this Agreement, including any schedules and exhibits attached hereto, as of the date first set forth above.

**By signing this Agreement in the space provided below, the undersigned Client signatory hereby represents and confirms that it has full power and authority to enter into this Agreement on its own behalf and on behalf of the record owner of each Landscape Site, and that this Agreement is a legally binding obligation of the undersigned and the record owner of each Landscape Site.**

**BRIGHTVIEW (as defined in the preamble)**

By: 

Name: Scott Sikora

Title: VPGM

Date: 8/16/2022

**CLIENT**

By: ANDY HATON

Name: ANDY HATTON

Title: FIELD MANAGER

Date: 8/15/22

BrightView Landscapes, LLC and each of its subsidiaries ("BrightView") is committed to taking care of each other, our clients and communities. The BrightView Code of Conduct, which is located at [https://www.brightview.com/sites/default/files/bv\\_code\\_of\\_conduct.pdf](https://www.brightview.com/sites/default/files/bv_code_of_conduct.pdf) keeps us true to our values.

If you become aware of a violation of the BrightView Code, we encourage you to report it by:

- Filing a report at [www.brightviewconcerns.com](http://www.brightviewconcerns.com); or
  - Calling our 24-hour, 7-day per week compliance hotline at (800) 461-9330.
- Thank you for your confidence in partnering with BrightView.

This document is incorporated into the Landscape Services Agreement by this reference. In the event multiple Statements of Work or Work Orders are attached to this Services Agreement as provided herein, each such Statement of Work or Work Order shall be mutually exclusive of each other.

Landscape Site Name:*	Windsor at Westside CDD	Landscape Site Location:	Kissimmee, FL
Client Business Name:	Governmental Management Services	Client Contact Name:	Andy Hatton
Client Contact Telephone:	352-551-3229	Client Contact Email:	<a href="mailto:ahatton@gmscfl.com">ahatton@gmscfl.com</a>
Billing Business Name:	Windsor at Westside CDD/GMS	Billing Contact Name:	ANDY HATTON
Billing Contact Telephone:	407-841-5524	Billing Contact Address:	219 East Livingston Street Orlando, Florida 32801
Billing Email:	INVOICES@MGSCFL.COM		
BrightView Contact Name:	Tanya Alicea	BrightView Contact Telephone:	407-223-4615

BrightView shall email all invoices to the Billing Email above. Client is responsible to notify BrightView immediately regarding any change to the Billing Email. Client shall pay all invoice within the payment terms outlined below.

**Table A: Recurring Service Fee:**

This Billing Information and Schedule document is incorporated into the Agreement by this reference upon execution by Client and BrightView. In the event multiple Statements of Work or Work Orders are attached to this Agreement as provided herein, each such Statement of Work or Work Order shall be mutually exclusive of each other.

**Recurring Services Billing Schedule:**

First Year	
August 1	\$ 4,841
September 1	\$ 4,841
October 1	\$ 4,841
November 1	\$ 4,841
December 1	\$ 4,841
January 1	\$ 4,841
February 1	\$ 4,841
March 1	\$ 4,841
April 1	\$ 4,841
May 1	\$ 4,841
June 1	\$ 4,841
July 1	\$ 4,841
<b>Total Service Fee*</b>	<b>\$ 58,092</b>

## 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>

## SECTION VIII

# SECTION C

# SECTION 1

**Windsor at Westside**  
Community Development District

**Summary of Invoices**  
May 25, 2022 through July 31, 2022

<b>Fund</b>	<b>Date</b>	<b>Check No.'s</b>	<b>Amount</b>	
General Fund	6/8/22	604-606	\$	6,403.50
	6/10/22	607-608	\$	10,341.75
	6/21/22	609-611	\$	13,435.94
	7/15/22	612-614	\$	8,530.00
	7/28/22	615	\$	5,011.43
<b>Total</b>			<b>\$</b>	<b>43,722.62</b>



\*\*\* CHECK DATES 05/25/2022 - 07/31/2022 \*\*\* WINDSOR GENERAL FUND  
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/08/22	00024	4/01/22 15601	202204 320-53800-46400	LANDSCAPE MAINT - APR 22	*	3,430.00	
				EXCLUSIVE LANDSCAPING GROUP, INC			3,430.00 000604
6/08/22	00029	5/25/22 3053276	202204 310-51300-31500	GENERAL COUNSEL - APR22	*	473.50	
				KUTAK ROCK LLP			473.50 000605
6/08/22	00005	5/26/22 10529	202205 310-51300-31100	STORMWATER NEEDS ANALYSIS	*	2,500.00	
				OSCEOLA ENGINEERING INC.			2,500.00 000606
6/10/22	00024	1/01/22 15600	202201 320-53800-46400	LANDSCAPE MAINT - JAN 22	*	3,430.00	
		5/01/22 15603	202205 320-53800-46400	LANDSCAPE MAINT - MAY 22	*	3,430.00	
		6/01/22 15694	202206 320-53800-46400	LANDSCAPE MAINT - JUN 22	*	3,430.00	
				EXCLUSIVE LANDSCAPING GROUP, INC			10,290.00 000607
6/10/22	00026	5/26/22 385772	202205 310-51300-48000	NOT.OF MEETING DATES FY22	*	51.75	
				OSCEOLA NEWS GAZETTE			51.75 000608
6/21/22	00015	5/31/22 203053	202205 320-53800-46200	LAKE MAINTENANCE - MAY22	*	820.00	
				APPLIED AQUATIC MANAGEMENT, INC			820.00 000609
6/21/22	00001	6/01/22 185	202206 310-51300-34000	MANAGEMENT FEES JUNE22	*	3,282.75	
		6/01/22 185	202206 310-51300-35200	WEBSITE ADMIN JUNE22	*	66.67	
		6/01/22 185	202206 310-51300-35100	INFORMATION TECH JUNE22	*	120.83	
		6/01/22 185	202206 310-51300-31300	DISSEMINATION SVCS JUNE22	*	583.33	
		6/01/22 185	202206 310-51300-51000	OFFICE SUPPLIES	*	.18	
		6/01/22 185	202206 310-51300-42000	POSTAGE	*	24.42	
		6/01/22 185	202206 310-51300-42500	COPIES	*	100.05	
		6/01/22 186	202206 320-53800-12000	FIELD MANAGEMENT JUNE22	*	844.08	
				GOVERNMENTAL MANAGEMENT SERVICES			5,022.31 000610

WIND WINDSOR AT WES ZYAN

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/21/22	00013	6/10/22 06102022	202206 300-20700-10000	TRANSFER TAXRCPTS S2015	*	3,016.56	
		6/10/22 06102022	202206 300-20700-10000	TRANSFER TAXRCPTS S2016	*	4,577.07	
WINDSOR AT WESTSIDE CDD C/O REGIONS							7,593.63 000611
7/15/22	00024	7/01/22 16147	202207 320-53800-46400	LANDSCAPE MAINT - JUL 22	*	3,430.00	
EXCLUSIVE LANDSCAPING GROUP, INC							3,430.00 000612
7/15/22	00008	4/04/22 22417	202204 310-51300-32200	AUDIT FYE 09/30/2021	*	2,000.00	
		5/02/22 22585	202205 310-51300-32200	AUDIT FYE 09/30/2021	*	1,900.00	
GRAU & ASSOCIATES							3,900.00 000613
7/15/22	00005	6/28/22 10575	202206 310-51300-31100	ANNUAL INSPECTION REPORT	*	1,200.00	
OSCEOLA ENGINEERING INC.							1,200.00 000614
7/28/22	00001	7/01/22 187	202207 310-51300-34000	MANAGEMENT FEES JUL22	*	3,282.75	
		7/01/22 187	202207 310-51300-35200	WEBSITE ADMIN JUL22	*	66.67	
		7/01/22 187	202207 310-51300-35100	INFORMATION TEC JUL22	*	120.83	
		7/01/22 187	202207 310-51300-31300	DISSEMINATION SVCS JUL22	*	583.33	
		7/01/22 187	202207 310-51300-51000	OFFICE SUPPLIES	*	15.27	
		7/01/22 187	202207 310-51300-42000	POSTAGE	*	12.25	
		7/01/22 187	202207 310-51300-42500	COPIES	*	86.25	
		7/01/22 188	202207 320-53800-12000	FIELD MANAGEMENT JUL22	*	844.08	
GOVERNMENTAL MANAGEMENT SERVICES							5,011.43 000615
TOTAL FOR BANK A						43,722.62	
TOTAL FOR REGISTER						43,722.62	

WIND WINDSOR AT WES ZYAN

## SECTION 2

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

***Unaudited Financial Reporting***  
***July 31, 2022***



# Table of Contents

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**Windsor at Westside**  
**Community Development District**  
**Combined Balance Sheet**  
**July 31, 2022**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
Cash:			
Operating Account	\$ 262,647	\$ -	\$ 262,647
Investments:			
<u>Series 2015</u>			
Reserve	\$ -	\$ 138,383	\$ 138,383
Revenue	\$ -	\$ 234,772	\$ 234,772
Interest	\$ -	\$ 5	\$ 5
Sinking Fund	\$ -	\$ 0	\$ 0
<u>Series 2016</u>			
Reserve	\$ -	\$ 209,661	\$ 209,661
Revenue	\$ -	\$ 324,004	\$ 324,004
Interest	\$ -	\$ 7	\$ 7
General Redemption	\$ -	\$ 237	\$ 237
Due From General Fund	\$ -	\$ 15,511	\$ 15,511
<b>Total Assets</b>	<b>\$ 262,647</b>	<b>\$ 922,580</b>	<b>\$ 1,185,227</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 5,717	\$ -	\$ 5,717
Due To Debt Service	\$ 15,511	\$ -	\$ 15,511
<b>Total Liabilities</b>	<b>\$ 21,227</b>	<b>\$ -</b>	<b>\$ 21,227</b>
<b>Fund Balance:</b>			
Restricted For:			
Debt Service - Series 2015	\$ -	\$ 379,322	\$ 379,322
Debt Service - Series 2016	\$ -	\$ 543,258	\$ 543,258
Unassigned	\$ 241,420	\$ -	\$ 241,420
<b>Total Fund Balances</b>	<b>\$ 241,420</b>	<b>\$ 922,580</b>	<b>\$ 1,164,000</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 262,647</b>	<b>\$ 922,580</b>	<b>\$ 1,185,227</b>

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

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending July 31, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/22	Thru 07/31/22	Variance
<b><u>Revenues:</u></b>				
O&M Assessments	\$ 198,963	\$ 198,963	\$ 203,803	\$ 4,840
<b>Total Revenues</b>	<b>\$ 198,963</b>	<b>\$ 198,963</b>	<b>\$ 203,803</b>	<b>\$ 4,840</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fee	\$ -	\$ -	\$ 1,200	\$ 1,200
FICA Expense	\$ -	\$ -	\$ 61	\$ 61
Engineering	\$ 5,000	\$ 4,167	\$ 3,700	\$ 467
Attorney	\$ 10,000	\$ 8,333	\$ 2,371	\$ 5,962
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Dissemination	\$ 7,000	\$ 5,833	\$ 5,833	\$ 0
Annual Audit	\$ 3,900	\$ 3,900	\$ 3,900	\$ -
Trustee Fees	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 39,393	\$ 32,828	\$ 32,828	\$ -
Information Technology	\$ 1,450	\$ 1,208	\$ 1,208	\$ 0
Website Maintenance	\$ 800	\$ 667	\$ 667	\$ (0)
Telephone	\$ 100	\$ 83	\$ -	\$ 83
Postage	\$ 300	\$ 250	\$ 95	\$ 155
Insurance	\$ 6,391	\$ 6,391	\$ 6,013	\$ 378
Printing & Binding	\$ 500	\$ 417	\$ 317	\$ 100
Legal Advertising	\$ 3,000	\$ 2,500	\$ 52	\$ 2,448
Other Current Charges	\$ 1,000	\$ 1,000	\$ 551	\$ 449
Property Appraiser	\$ 500	\$ 500	\$ 294	\$ 206
Office Supplies	\$ 200	\$ 167	\$ 47	\$ 120
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 92,159</b>	<b>\$ 80,869</b>	<b>\$ 71,761</b>	<b>\$ 11,630</b>

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

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending July 31, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/22	Thru 07/31/22	Variance
<b><u>Operation and Maintenance</u></b>				
<b>Contract Services</b>				
Field Services	\$ 10,129	\$ 8,441	\$ 8,441	\$ 0
Landscape Maintenance - Contract	\$ 60,000	\$ 50,000	\$ 30,870	\$ 19,130
Lake Maintenance	\$ 10,500	\$ 8,750	\$ 8,200	\$ 550
Wetland Monitoring & Maintenance	\$ 9,400	\$ 7,833	\$ -	\$ 7,833
Property Insurance	\$ 2,467	\$ 2,467	\$ 2,322	\$ 145
<b>Repairs &amp; Maintenance</b>				
Landscape Maintenance - Other	\$ 10,000	\$ 8,333	\$ 2,167	\$ 6,166
Repairs and Maintenance	\$ 2,500	\$ 2,083	\$ 250	\$ 1,833
Operating Supplies	\$ 1,000	\$ 833	\$ -	\$ 833
Irrigation Repairs	\$ 7,000	\$ 5,833	\$ 4,554	\$ 1,279
Signage	\$ 800	\$ 667	\$ -	\$ 667
Fountain Maintenance	\$ 2,400	\$ 2,000	\$ 1,050	\$ 950
<b>Subtotal</b>	<b>\$ 116,196</b>	<b>\$ 97,241</b>	<b>\$ 57,854</b>	<b>\$ 39,387</b>
<b>Utility</b>				
Electric	\$ 4,800	\$ 4,000	\$ 3,385	\$ 615
Irrigation Water	\$ 2,000	\$ 1,667	\$ 1,761	\$ (94)
<b>Other</b>				
Contingency	\$ 500	\$ 417	\$ -	\$ 417
<b>Subtotal</b>	<b>\$ 7,300</b>	<b>\$ 6,083</b>	<b>\$ 5,146</b>	<b>\$ 938</b>
<b>Total O&amp;M Expenses:</b>	<b>\$ 123,496</b>	<b>\$ 103,325</b>	<b>\$ 62,999</b>	<b>\$ 40,325</b>
<b>Total Expenditures</b>	<b>\$ 215,655</b>	<b>\$ 184,193</b>	<b>\$ 134,761</b>	<b>\$ 51,955</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (16,692)</b>		<b>\$ 69,042</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 16,692</b>		<b>\$ 172,378</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 241,420</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 July 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/22	Thru 07/31/22	Variance
<b>Revenues:</b>				
Special Assessments	\$ 276,388	\$ 276,388	\$ 278,313	\$ 1,925
Interest	\$ 250	\$ 250	\$ 532	\$ 282
<b>Total Revenues</b>	<b>\$ 276,638</b>	<b>\$ 276,638</b>	<b>\$ 278,845</b>	<b>\$ 2,207</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	\$ 94,644	\$ 94,644	\$ -
<b>Total Expenditures</b>	<b>\$ 270,888</b>	<b>\$ 270,888</b>	<b>\$ 270,888</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 5,750</b>		<b>\$ 7,957</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 231,136</b>		<b>\$ 371,364</b>	
<b>Fund Balance - Ending</b>	<b>\$ 236,886</b>		<b>\$ 379,322</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 July 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/22	Thru 07/31/22	Variance
<b>Revenues:</b>				
Special Assessments	\$ 418,750	\$ 418,750	\$ 422,288	\$ 3,538
Interest	\$ 250	\$ 250	\$ 760	\$ 510
<b>Total Revenues</b>	<b>\$ 419,000</b>	<b>\$ 419,000</b>	<b>\$ 423,048</b>	<b>\$ 4,048</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	\$ 141,769	\$ 141,769	\$ -
<b>Total Expenditures</b>	<b>\$ 411,116</b>	<b>\$ 411,116</b>	<b>\$ 411,116</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 7,884</b>		<b>\$ 11,933</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 319,152</b>		<b>\$ 531,325</b>	
<b>Fund Balance - Ending</b>	<b>\$ 327,036</b>		<b>\$ 543,258</b>	

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Revenues:</u></b>													
O&M Assessments	\$ -	\$ 28,738	\$ 142,798	\$ 8,706	\$ 3,069	\$ 5,847	\$ 5,974	\$ 1,951	\$ 6,721	\$ -	\$ -	\$ -	203,803
<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>\$ 1,951</b>	<b>\$ 6,721</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>203,803</b>
<b><u>Expenditures:</u></b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisor Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	1,200
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -	61
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 1,200	\$ -	\$ -	\$ -	3,700
Attorney	\$ -	\$ -	\$ -	\$ 281	\$ 414	\$ 213	\$ 474	\$ -	\$ 990	\$ -	\$ -	\$ -	2,371
Arbitrage	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	450
Dissemination	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ -	\$ -	5,833
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,900	\$ -	\$ -	\$ -	\$ -	3,900
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	\$ 3,283	\$ 3,283	\$ 3,283	\$ -	\$ -	32,828
Information Technology	\$ 121	\$ 121	\$ 121	\$ 121	\$ 121	\$ 121	\$ 121	\$ 121	\$ 121	\$ 121	\$ -	\$ -	1,208
Website Maintenance	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ -	667
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 12	\$ -	\$ 1	\$ 12	\$ 1	\$ 3	\$ 26	\$ 3	\$ 24	\$ 12	\$ -	\$ -	95
Insurance	\$ 6,013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,013
Printing & Binding	\$ 45	\$ 0	\$ -	\$ -	\$ -	\$ 86	\$ -	\$ -	\$ 100	\$ 86	\$ -	\$ -	317
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -	52
Other Current Charges	\$ 52	\$ 121	\$ 52	\$ -	\$ -	\$ -	\$ 62	\$ 87	\$ 85	\$ 92	\$ -	\$ -	551
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	294
Office Supplies	\$ 15	\$ -	\$ 0	\$ 0	\$ 0	\$ 15	\$ 0	\$ 0	\$ 0	\$ 15	\$ -	\$ -	47
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>\$ 4,469</b>	<b>\$ 8,164</b>	<b>\$ 10,116</b>	<b>\$ 8,595</b>	<b>\$ 6,453</b>	<b>\$ 4,259</b>	<b>\$ -</b>	<b>\$ -</b>	<b>71,761</b>

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Operation and Maintenance</u></b>													
<b>Contract Services</b>													
Field Services	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ -	\$ -	8,441
Landscape Maintenance - Contract	\$ 3,430	\$ 3,430	\$ -	\$ 3,430	\$ 3,430	\$ 3,430	\$ 3,430	\$ 3,430	\$ 3,430	\$ 3,430	\$ -	\$ -	30,870
Lake Maintenance	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ -	\$ -	8,200
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	\$ 150	\$ -	\$ -	\$ -	\$ -	1,050
<b>Subtotal</b>	<b>\$ 7,566</b>	<b>\$ 5,354</b>	<b>\$ 3,871</b>	<b>\$ 5,494</b>	<b>\$ 5,683</b>	<b>\$ 8,172</b>	<b>\$ 6,281</b>	<b>\$ 5,244</b>	<b>\$ 5,094</b>	<b>\$ 5,094</b>	<b>\$ -</b>	<b>\$ -</b>	<b>57,854</b>
<b>Utility</b>													
Electric	\$ 383	\$ -	\$ 738	\$ -	\$ 409	\$ 339	\$ 369	\$ 378	\$ 367	\$ 401	\$ -	\$ -	3,385
Irrigation Water	\$ 277	\$ 162	\$ 279	\$ 55	\$ 167	\$ 169	\$ 163	\$ 165	\$ 163	\$ 161	\$ -	\$ -	1,761
<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>\$ 543</b>	<b>\$ 530</b>	<b>\$ 562</b>	<b>\$ -</b>	<b>\$ -</b>	<b>5,146</b>
<b>Total O&amp;M Expenses:</b>	<b>\$ 8,226</b>	<b>\$ 5,517</b>	<b>\$ 4,888</b>	<b>\$ 5,549</b>	<b>\$ 6,259</b>	<b>\$ 8,680</b>	<b>\$ 6,813</b>	<b>\$ 5,787</b>	<b>\$ 5,624</b>	<b>\$ 5,656</b>	<b>\$ -</b>	<b>\$ -</b>	<b>62,999</b>
<b>Total Expenditures</b>	<b>\$ 23,592</b>	<b>\$ 9,692</b>	<b>\$ 9,445</b>	<b>\$ 9,896</b>	<b>\$ 10,727</b>	<b>\$ 16,845</b>	<b>\$ 16,929</b>	<b>\$ 14,382</b>	<b>\$ 12,077</b>	<b>\$ 9,916</b>	<b>\$ -</b>	<b>\$ -</b>	<b>134,761</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (23,592)</b>	<b>\$ 19,046</b>	<b>\$ 133,354</b>	<b>\$ (1,190)</b>	<b>\$ (7,659)</b>	<b>\$ (10,998)</b>	<b>\$ (10,955)</b>	<b>\$ (12,432)</b>	<b>\$ (5,356)</b>	<b>\$ (9,916)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>69,042</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	\$138,383	
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	\$209,661	
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**

							22.53%	30.77%	46.69%	100.00%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Commissions</i>	<i>Discount/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&amp;M Portion</i>	<i>Series 2015 Debt Service</i>	<i>Series 2016 Debt Service</i>	<i>Total</i>
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	(\$846.78)	(\$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
05/09/22	ACH	\$8,833.61	(\$5.15)	(\$171.52)	\$0.00	\$8,656.94	\$1,950.80	\$2,664.01	\$4,042.13	\$8,656.94
06/08/22	ACH	\$10,002.66	(\$5.82)	(\$194.24)	\$0.00	\$9,802.60	\$2,208.97	\$3,016.56	\$4,577.07	\$9,802.60
06/17/22	ACH	\$20,431.28	(\$11.91)	(\$396.71)	\$0.00	\$20,022.66	\$4,512.01	\$6,161.59	\$9,349.06	\$20,022.66
<b>TOTAL</b>		<b>\$ 956,810.90</b>	<b>\$ (18,373.80)</b>	<b>\$ (34,033.14)</b>	<b>\$ -</b>	<b>\$ 904,403.96</b>	<b>\$ 203,803.12</b>	<b>\$ 278,312.80</b>	<b>\$ 422,288.04</b>	<b>\$ 904,403.96</b>

<b>101%</b> <b>0</b>	<b>Net Percent Collected</b> <b>Balance Remaining to Collect</b>
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## SECTION 3

**NOTICE OF MEETING DATES  
WINDSOR AT WESTSIDE  
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the *Windsor at Westside Community Development District* will hold the remainder of their regularly scheduled public meetings for **Fiscal Year 2023** at **9:00 am at the Club at Windsor at Westside, 2100 Tripoli Court, Kissimmee, FL 34747**, on the last Friday of the month as follows:

**November 25, 2022**

**February 24, 2023**

**May 26, 2023**

**August 25, 2023**

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts.

The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from the District Manager, Governmental Management Services - Central Florida, LLC or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. 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 Office.

A person who decides to appeal any decision made at that meeting with respect to any matter considered at the meeting is advised that 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 such appeal is to be based.

Jason Showe  
District Manager  
Governmental Management Services-  
Central Florida, LLC