

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

Agenda

December 2, 2022

AGENDA

Windsor at Westside

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

November 23, 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, December 2, 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. Consideration of Resolution 2023-01 Canvassing and Certifying the Results of the Landowners' Election and
 - B. Appointment of Individuals to Fulfill Vacant Seats
 - C. Consideration of Resolution 2023-02 Electing Officers
4. Approval of Minutes of August 26, 2022, Meeting
5. Approval of Aquatic Plant Management Agreement Renewal, Applied Aquatic
6. Consideration of Fiscal Year 2022 Audit Engagement Letter, Grau & Associates
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Field Manager's Report
8. Supervisor's Requests
9. Public Comment Period
10. Adjournment

SECTION III

SECTION A

RESOLUTION 2023-01

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

WHEREAS, the 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(2), Florida Statutes, a landowners meeting is required to be held within 90 days of the District's creation and every two years following the creation of the District for the purpose of electing supervisors of the District until such time as the Board of Supervisors can be elected by qualified electors of the District; and

WHEREAS, such landowners meeting was held on November 4, 2022, the Minutes of which are attached hereto as Exhibit A, and at which no landowners were present and no ballots cast; and

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

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

SECTION 1. By virtue of no nominations presented and no ballots cast at the landowners meeting held on November 4, 2022, the Board of Supervisors hereby declares Seat 1, 3, and 4 of the Board of Supervisors vacant. Until such time as a successor landowner can be identified, appointed, and qualified to such vacant seats, the incumbent board member in such seats shall remain in office.

SECTION 2. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 2nd day of December 2022.

ATTEST:

**WINDSOR AT WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Minutes of November 4, 2022

SECTION C

RESOLUTION 2023-02

A RESOLUTION ELECTING THE OFFICERS OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT, CITY OF ORLANDO, FLORIDA.

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

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

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

SECTION 1. The following persons are elected to the offices shown:

Chairperson	_____
Vice Chairperson	_____
Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Treasurer Assistant	_____
Treasurer	_____

PASSED AND ADOPTED this _____ day of December 2022.

ATTEST:

**WINDSOR AT WESTSIDE
COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

MINUTES

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

The regular meeting of the Board of Supervisors of the Windsor at Westside Community Development District was held Friday, **August 26, 2022** at 9:00 a.m. in the Club at Windsor at Westside, 2100 Tripoli Court, Kissimmee, Florida.

Present and constituting a quorum were:

Duane (Rocky) Owen
Tom Franklin
Scott Stewart

Chairman
Vice Chairman
Assistant Secretary

Also present were:

Jason Showe
Sarah Sandy
Broc Althafer
Andy Hatton
Sylvester Ruggiero

Manager
Attorney by telephone
Engineer by telephone
Field Manager
HOA

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. Appointment of Individual to Fill the Board Vacancy in Seat 1 with a Term Ending November 2022**
- B. Appointment of Individual to Fill the Board Vacancy in Seat 5 with a Term Ending November 2024**
- C. Administration of Oath of Office to Newly Elected Board Member**
- D. Consideration of Resolution 2022-04 Electing Officers**

The third order of business was tabled to a future meeting.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the June 6, 2022 Meeting

On MOTION by Mr. Franklin seconded by Mr. Owen with all in favor the minutes of June 6, 2022 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

Public Hearing

On MOTION by Mr. Owen seconded by Mr. Franklin with all in favor the public hearing was opened.

A. Consideration of Resolution 2022-07 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations

Mr. Showe stated Resolution 2022-07 adopts the fiscal year 2023 budget and it will be attached to the resolution with any amendments the board may make during the public hearing. There is an increase in assessments and we sent mailed notices and received a few phone calls. As pointed out at the last meeting there were some changes in unit counts and that is now accurately described and decreased the assessments a little bit. The original the proposed assessment for a 25-foot lot was \$673 and it is now \$661, a 40-foot was \$718 and is now \$705, a 50-foot that was \$897 is now \$882. There was an increase in insurance. We have been trying to isolate a CDD meter so that all the CDD water flows through one meter and the HOA will have their own meter.

There were no comments or questions from the public.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor Resolution 2022-07 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations was approved.

B. Consideration of Resolution 2022-08 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Showe stated Resolution 2022-08 is the mechanism that levies the assessments on the tax bill. Attached to this resolution will be the adopted budget and the spreadsheet with all the

properties and their respective assessment that will be provided to the tax collector to be place on the tax bills.

There were no comments or questions from the public.

On MOTION by Mr. Franklin seconded by Mr. Owen with all in favor Resolution 2022-08 Imposing Special Assessments and Certifying an Assessment Roll was approved.

On MOTION by Mr. Owen seconded by Mr. Franklin with all in favor the public hearing was closed.

SIXTH ORDER OF BUSINESS

Consideration of Arbitrage Rebate Computation Proposal or Special Assessment Bonds, Series 2015

Mr. Showe stated the proposal for arbitrage rebate calculation from AMTEC is for \$450 per year.

On MOTION by Mr. Owen seconded by Mr. Franklin with all in favor the proposal from AMTEC in the amount of \$450 per year to perform the arbitrage rebate calculations was approved.

SEVENTH ORDER OF BUSINESS

Ratification of Landscape Services Agreement from Brightview Landscape Services

Mr. Showe stated at the last meeting the board gave us approval to move forward with the Brightview Landscape agreement. We set that up for September 1st to transition over to Brightview, which is the same firm the HOA is using and we believe it will provide better service throughout the property. Andy is working with the current vendor and they are ready to transition out.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the landscape services agreement with BrightView was ratified.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Register

On MOTION by Mr. Stewart seconded by Mr. Owen with all in favor the check register was approved.
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ii. Balance Sheet and Income Statement

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

iii. Approval of Fiscal Year 2023 Meeting Schedule

On MOTION by Mr. Stewart seconded by Mr. Owen with all in favor the fiscal year 2023 meeting schedule reflecting meetings on December 2, 2022, February 24, 2023, May 26, 2023 and August 25, 2023 was approved.
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iv. Field Manager's Report

Mr. Hatton stated as to the separate flow meter from the HOA and CDD all the physical work is done, it is just a matter of opening a couple valves, finding a couple that were buried in the landscape and the clock has been installed. Toho has low pressure currently and to get the clock calibrated we need the correct water flow.

Our fountain vendor has been relieved of his duties on another property and he thought it was both, but he is going to get his guy back here.

NINTH ORDER OF BUSINESS

Supervisors Requests

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Public Comment Period

There being, none

ELEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the meeting adjourned at 9:18 a.m.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

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

The Landowners' Meeting and Election of the Windsor at Westside Community Development District was held on Wednesday, **November 4, 2022** at 9:30 a.m. at the Hart Memorial Library, 211 E. Dakin Ave., Kissimmee, FL 34741.

Present were:

Jason Showe

Via Phone:

Sarah Sandy

FIRST ORDER OF BUSINESS

**Determination of Number of Voting Units
Represented**

Mr. Showe noted that there were 0 voting units represented in the room.

SECOND ORDER OF BUSINESS

Call to Order

Mr. Showe called the meeting to order.

THIRD ORDER OF BUSINESS

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

Ms. Showe conducted the meeting as Chairman.

FOURTH ORDER OF BUSINESS

Nominations for the Positions of Supervisor

Mr. Showe stated since there were 0 voting units represented there would be no nominations.

FIFTH ORDER OF BUSINESS

Casting of Ballots

Mr. Showe stated since there were 0 voting units represented there would be no ballots cast.

SIXTH ORDER OF BUSINESS

**Tabulation of Ballots and Announcement
Results**

Mr. Showe did not tabulate ballots or announce results as there were no ballots cast.

SEVENTH ORDER OF BUSINESS

Landowners Questions and Comments

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. Showe adjourned the meeting.

SECTION V



TF :: (800) 408-8882 T :: (863) 533-8882 F :: (863) 534-3322

September 1, 2022

Windsor at Westside CDD
c/o GMS
1408 Hamlin Ave, Unit E
St Cloud, FL 34771

RE: Aquatic Plant Management Agreement

The present term for aquatic plant maintenance for the lagoon associated with your property is due for automatic renewal in October 2022. It is the desire of AAM, Inc., to continue the maintenance program.

Please refer to terms and conditions 14 on the back of your agreement which states, even if we do not receive a signed copy back your contract will automatically renew with an annual increase in October 2022.

Please review the proposal. If there are any questions, concerns or need for clarification, do not hesitate to call. If all meets with your approval, sign and return the **FILE COPY** of the agreement to our office.

We would like to thank you for your loyalty with AAM, Inc. and we look forward to being of continued service. If you have any questions, please contact our office.

Sincerely,

Telly R. Smith

Enclosure



Renewal

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

AQUATIC PLANT MANAGEMENT AGREEMENT

Submitted to:

Date: September 1, 2022

Windsor At Westside CDD

Name c/o GMS

Address 1408 Hamlin Ave, Unit E

City St. Cloud, FL 34771

Phone 407.398.2890

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

The parties hereto agree as follows

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

One (1) Pond in Phase 1

Two (2) Ponds 2A & 2B in Phase 2

Three (3) Sumps in Phase 2

Windsor at Westside

Kissimmee, Florida

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

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

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

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

The terms of this agreement shall be: 10/01/2022 thru 09/30/2023

Agreement will automatically renew as per Term & Condition 14.

Start-up Charge	NA	Due at the start of work	
Maintenance Fee	\$894.00	Due	monthly as billed x 12
Total Annual Cost	\$10,728.00		

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

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

Submitted: Telly B. Smith

Date: 9/1/2022

Accepted

Date:

AAM

Customer

Terms and Conditions

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



PO Box 1469
Eagle Lake, FL 33839-1469
Phone: 863.533.8882
Fax: 863.534.3322

Customer Information

To make sure we have the correct information, please fill this out and return to our office.

Affiliation: _____

Contact: _____

Address: _____

Billing Address: _____

Phone # _____

Fax # _____

Email _____

We look forward to being of continued service.

Thank you

SECTION VI



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

October 6, 2022

Board of Supervisors
Windsor at Westside Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Windsor at Westside Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2022. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Windsor at Westside Community Development District as of and for the fiscal year ended September 30, 2022. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2022 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

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

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$4,000 for the September 30, 2022 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Windsor at Westside Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

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

By: _____

Title: _____

Date: _____



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION VII

SECTION C

SECTION 1

Windsor at Westside
Community Development District

Summary of Invoices
October 1, 2022 through October 31, 2022

Fund	Date	Check No.'s	Amount	
General Fund				
	10/7/22	629-630	\$	5,073.67
	10/14/22	631-633	\$	5,611.25
	10/19/22	634-637	\$	15,251.38
Total			\$	25,936.30

CHECK DATE	VEND#	.....INVOICE..... DATE	...EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
10/07/22	00001	9/15/22	193	2022	10	310-51300-31700			ASSESSMENT ROLL CERT-FY23	*	5,000.00		
GOVERNMENTAL MANAGEMENT SERVICES												5,000.00	000629
10/07/22	00026	9/23/22	9B727754	2022	09	310-51300-48000			NOT OF MEETING DATES-FY23	*	73.67		
OSCEOLA NEWS GAZETTE												73.67	000630
10/14/22	00031	10/01/22	8109831	2022	10	320-53800-46400			LNDSCP MNT CNTRCT-OCT 22	*	4,836.25		
BRIGHTVIEW LANDSCAPE SERVICES, INC.												4,836.25	000631
10/14/22	00002	10/03/22	87189	2022	10	310-51300-54000			SPECIAL DISTRICT FEE FY23	*	175.00		
DEPARTMENT OF ECONOMIC OPPORTUNITY												175.00	000632
10/14/22	00032	9/30/22	6679B	2022	09	320-53800-46700			CLEAN BASIN FOUNTAIN-9/22	*	600.00		
SITEX AQUATICS LLC												600.00	000633
10/19/22	00015	9/30/22	206017	2022	09	320-53800-46200			LAKE MAINTENANCE - SEP 22	*	820.00		
APPLIED AQUATIC MANAGEMENT, INC												820.00	000634
10/19/22	00031	10/05/22	8120947	2022	10	320-53800-46500			REMOVAL OF STORM DEBRIS	*	2,098.80		
		10/06/22	8121321	2022	10	320-53800-46500			CUT PALM TREE/DUMP FEE	*	781.60		
		10/10/22	8122576	2022	10	320-53800-46500			CUT DOWN TREE / FELL LIMB	*	1,350.00		
		10/10/22	8122579	2022	10	320-53800-46500			FALLEN TREE ON HURRICANE	*	2,332.00		
BRIGHTVIEW LANDSCAPE SERVICES, INC.												6,562.40	000635
10/19/22	00001	10/01/22	194	2022	10	310-51300-34000			MANAGEMENT FEES - OCT 22	*	3,446.92		
		10/01/22	194	2022	10	310-51300-35200			WEBSITE MANAGEMENT-OCT 22	*	83.33		
		10/01/22	194	2022	10	310-51300-35100			INFORMATION TECH - OCT 22	*	150.00		
		10/01/22	194	2022	10	310-51300-31300			DISSEMINATION SVCS-OCT 22	*	583.33		
		10/01/22	194	2022	10	310-51300-51000			OFFICE SUPPLIES	*	.27		
		10/01/22	194	2022	10	310-51300-42000			POSTAGE	*	5.13		
GOVERNMENTAL MANAGEMENT SERVICES												4,268.98	000636

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/19/22	00033	10/01/22 17	202210 320-53800-47000		*	1,800.00	
		PICK UP/DISPOSE DEAD FISH					
		10/08/22 18	202210 320-53800-47000		*	1,800.00	
		PICK UP/DISPOSE DEAD FISH					
----- PERFECT SCAPE TOUCH, LLC -----							3,600.00 000637
TOTAL FOR BANK A						25,936.30	
TOTAL FOR REGISTER						25,936.30	

WIND WINDSOR AT WES ZYAN

SECTION 2

Windsor at Westside
Community Development District

Unaudited Financial Reporting
October 31, 2022



Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Series 2015 Debt Service Fund</u>
5	<u>Series 2016 Debt Service Fund</u>
6-7	<u>Month to Month</u>
8	<u>Long Term Debt Summary</u>

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

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash:			
Operating Account	\$ 145,816	\$ -	\$ 145,816
Investments:			
<u>Series 2015</u>			
Reserve	\$ -	\$ 138,457	\$ 138,457
Revenue	\$ -	\$ 63,007	\$ 63,007
Interest	\$ -	\$ 94,644	\$ 94,644
Sinking Fund	\$ -	\$ 85,000	\$ 85,000
<u>Series 2016</u>			
Reserve	\$ -	\$ 209,774	\$ 209,774
Revenue	\$ -	\$ 64,034	\$ 64,034
Interest	\$ -	\$ 141,769	\$ 141,769
Principal	\$ -	\$ 130,000	\$ 130,000
General Redemption	\$ -	\$ 238	\$ 238
Total Assets	\$ 145,816	\$ 926,922	\$ 1,072,738
Liabilities:			
Accounts Payable	\$ 6,818	\$ -	\$ 6,818
Total Liabilities	\$ 6,818	\$ -	\$ 6,818
Fund Balance:			
Restricted For:			
Debt Service - Series 2015	\$ -	\$ 381,107	\$ 381,107
Debt Service - Series 2016	\$ -	\$ 545,815	\$ 545,815
Unassigned	\$ 138,998	\$ -	\$ 138,998
Total Fund Balances	\$ 138,998	\$ 926,922	\$ 1,065,920
Total Liabilities & Fund Balance	\$ 145,816	\$ 926,922	\$ 1,072,738

Windsor at Westside
Community Development District
General Fund

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/22	Thru 10/31/22	Variance
<u>Revenues:</u>				
O&M Assessments	\$ 444,642	\$ -	\$ -	\$ -
Total Revenues	\$ 444,642	\$ -	\$ -	\$ -
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fee	\$ 7,200	\$ 600	\$ -	\$ 600
FICA Expense	\$ 367	\$ 31	\$ -	\$ 31
Engineering	\$ 5,000	\$ 417	\$ -	\$ 417
Attorney	\$ 10,000	\$ 833	\$ -	\$ 833
Arbitrage	\$ 900	\$ -	\$ -	\$ -
Dissemination	\$ 7,000	\$ 583	\$ 583	\$ 0
Annual Audit	\$ 3,900	\$ -	\$ -	\$ -
Trustee Fees	\$ 7,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 41,363	\$ 3,447	\$ 3,447	\$ (0)
Information Technology	\$ 1,800	\$ 150	\$ 150	\$ -
Website Maintenance	\$ 1,000	\$ 83	\$ 83	\$ 0
Telephone	\$ 100	\$ 8	\$ -	\$ 8
Postage	\$ 300	\$ 25	\$ 2,282	\$ (2,257)
Insurance	\$ 7,215	\$ 7,215	\$ 6,464	\$ 751
Printing & Binding	\$ 500	\$ 42	\$ -	\$ 42
Legal Advertising	\$ 3,000	\$ 250	\$ -	\$ 250
Other Current Charges	\$ 1,000	\$ 83	\$ 97	\$ (13)
Property Appraiser	\$ 500	\$ -	\$ -	\$ -
Office Supplies	\$ 200	\$ 17	\$ 0	\$ 16
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 103,520	\$ 18,959	\$ 18,282	\$ 677

Windsor at Westside
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending October 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/22	Thru 10/31/22	Variance
<u>Operation and Maintenance</u>				
Contract Services				
Field Services	\$ 10,635	\$ 886	\$ 886	\$ 0
Landscape Maintenance - Contract	\$ 63,000	\$ 5,250	\$ 4,836	\$ 414
Lake Maintenance	\$ 10,500	\$ 875	\$ 894	\$ (19)
Wetland Monitoring & Maintenance	\$ 9,400	\$ 783	\$ -	\$ 783
Property Insurance	\$ 2,786	\$ 2,786	\$ 2,554	\$ 232
Repairs & Maintenance				
Landscape Maintenance - Other	\$ 10,000	\$ 833	\$ 6,562	\$ (5,729)
Repairs and Maintenance	\$ 2,500	\$ 208	\$ -	\$ 208
Operating Supplies	\$ 1,000	\$ 83	\$ -	\$ 83
Irrigation Repairs	\$ 10,000	\$ 833	\$ -	\$ 833
Signage	\$ 800	\$ 67	\$ -	\$ 67
Fountain Maintenance	\$ 2,520	\$ 210	\$ 600	\$ (390)
Subtotal	\$ 123,141	\$ 12,816	\$ 16,333	\$ (3,517)
Utility				
Electric	\$ 5,280	\$ 440	\$ 392	\$ 48
Irrigation Water	\$ 202,200	\$ 16,850	\$ 22,343	\$ (5,493)
Other				
Contingency	\$ 10,500	\$ 875	\$ 3,600	\$ (2,725)
Subtotal	\$ 217,980	\$ 18,165	\$ 26,335	\$ (8,170)
Total O&M Expenses:	\$ 341,121	\$ 30,981	\$ 42,668	\$ (11,687)
Total Expenditures	\$ 444,642	\$ 49,940	\$ 60,949	\$ (11,010)
Excess Revenues (Expenditures)	\$ -		\$ (60,949)	
Fund Balance - Beginning	\$ -		\$ 199,947	
Fund Balance - Ending	\$ -		\$ 138,998	

Windsor at Westside

Community Development District

Debt Service Fund - Series 2015

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2022

	Adopted Budget	Prorated Budget Thru 10/31/22	Actual Thru 10/31/22	Variance
Revenues:				
Special Assessments	\$ 276,443	\$ -	\$ -	\$ -
Interest	\$ 250	\$ 250	\$ 721	\$ 471
Total Revenues	\$ 276,693	\$ 250	\$ 721	\$ 471
Expenditures:				
Interest - 11/1	\$ 94,644	\$ -	\$ -	\$ -
Principal - 11/1	\$ 85,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 92,944	\$ -	\$ -	\$ -
Total Expenditures	\$ 272,588	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 4,105		\$ 721	
Fund Balance - Beginning	\$ 241,045		\$ 380,386	
Fund Balance - Ending	\$ 245,150		\$ 381,107	

Windsor at Westside

Community Development District

Debt Service Fund - Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/22	Thru 10/31/22	Variance
Revenues:				
Special Assessments	\$ 419,451	\$ -	\$ -	\$ -
Interest	\$ 250	\$ 250	\$ 1,033	\$ 783
Total Revenues	\$ 419,701	\$ 250	\$ 1,033	\$ 783
Expenditures:				
Interest - 11/1	\$ 141,769	\$ -	\$ -	\$ -
Principal - 11/1	\$ 130,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 139,088	\$ -	\$ -	\$ -
Total Expenditures	\$ 410,856	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 8,844		\$ 1,033	
Fund Balance - Beginning	\$ 333,749		\$ 544,782	
Fund Balance - Ending	\$ 342,594		\$ 545,815	

Windsor at Westside
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Revenues:</u>													
O&M Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Supervisor Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ 583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	583
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Management Fees	\$ 3,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,447
Information Technology	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	150
Website Maintenance	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	83
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 2,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,282
Insurance	\$ 6,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,464
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Current Charges	\$ 97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	97
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office Supplies	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 18,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18,282

Windsor at Westside
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operation and Maintenance</u>													
Contract Services													
Field Services	\$ 886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	886
Landscape Maintenance - Contract	\$ 4,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,836
Lake Maintenance	\$ 894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	894
Wetland Monitoring & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Property Insurance	\$ 2,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,554
Repairs & Maintenance													
Landscape Maintenance - Other	\$ 6,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,562
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fountain Maintenance	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	600
Subtotal	\$ 16,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,333
Utility													
Electric	\$ 392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	392
Irrigation Water	\$ 22,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22,343
Other													
Contingency	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,600
Subtotal	\$ 26,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	26,335
Total O&M Expenses:	\$ 42,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	42,668
Total Expenditures	\$ 60,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60,949
Excess Revenues (Expenditures)	\$ (60,949)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(60,949)

WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
LONG TERM DEBT REPORT

SERIES 2015, SPECIAL ASSESSMENT BONDS (ASSESSMENT AREA ONE PROJECT)		
INTEREST RATES:	4.000%, 5.000%, 5.125%	
MATURITY DATE:	11/1/2045	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$138,194	
RESERVE FUND BALANCE	\$138,457	
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)
CURRENT BONDS OUTSTANDING		\$3,750,000

SERIES 2016, SPECIAL ASSESSMENT BONDS (ASSESSMENT AREA TWO PROJECT)		
INTEREST RATES:	3.500%, 4.125%, 4.750%, 5.000%	
MATURITY DATE:	11/1/2046	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$209,088	
RESERVE FUND BALANCE	\$209,774	
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)
CURRENT BONDS OUTSTANDING		\$5,930,000