

*Windsor at Westside*  
*Community Development District*

*Agenda*

*February 24, 2023*

# 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

February 17, 2023

### **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, February 24, 2023, at 9:30 AM at the Hart Memorial 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 Vacant Seats
  - B. Administration of Oath of Office to Newly Elected Board Members
  - C. Consideration of Resolution 2023-03 Electing Officers
4. Approval of Minutes of December 2, 2022, Board of Supervisors Meeting
5. Ratification of Data Sharing Agreement with Osceola County Property Appraiser
6. Presentation of SAB Series 2016 Rebate Report
7. Consideration of Resolution 2023-04 Authorizing Electronic Signatures
8. Consideration of Memorandum and Resolution 2023-05 Regarding Transitory Records and Electronic Records
9. Discussion of Directional Road Signs
10. 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
11. Supervisor's Requests
12. Public Comment Period
13. Adjournment

# SECTION III

# SECTION C

**RESOLUTION 2023-03**

**A RESOLUTION ELECTING THE OFFICERS OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT, OSCEOLA COUNTY, 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 February 2023.**

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, **December 2, 2022** at 9:30 a.m. at the Hart Memorial Library, 211 E. Dakin Avenue, Kissimmee, Florida.

Present and constituting a quorum were:

Duane (Rocky) Owen	Chairman
Tom Franklin	Vice Chairman
Scott Stewart	Assistant Secretary

Also present were:

Jason Showe	Manager
Sarah Sandy <i>by telephone</i>	Attorney
Andy Hatton	Field Manager

**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. Consideration of Resolution 2023-01 Canvassing and Certifying the Results of the Landowners' Election**

Ms. Sandy stated this resolution canvasses and certifies the election results; there were no landowners that showed up to the landowners' election. Pursuant to this resolution we recognize that fact, declared those seats vacant and confirmed that the incumbents in those seats will hold over until other members can be qualified and appointed to those seats. At this time the same members who hold those seats will continue.



On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor Resolution 2023-01 Canvassing and Certifying the Results of the Landowners' Election was approved.

- B. Appointment of Individuals to Fill Vacant Seats**
- C. Consideration of Resolution 2023-02 Electing Officers**

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor Resolution 2023-02 was approved reflecting the following: Rocky Owen as Chairman, Tom Franklin as Vice Chair, George Flint as Secretary, Jason Showe and Scott Stewart as Assistant Secretaries, Katie Costa as Treasurer and Jason Showe as Assistant Treasurer.

**FOURTH ORDER OF BUSINESS**

**Approval of the Minutes of the August 26, 2022 Meeting**

On MOTION by Mr. Franklin seconded by Mr. Owen with all in favor the minutes of August 26, 2022 meeting were approved as presented.

**FIFTH ORDER OF BUSINESS**

**Approval of Aquatic Plant Management Agreement Renewal, Applied Aquatic**

Mr. Showe stated next is approval of the agreement with Applied Aquatic, it is slightly higher than we had budgeted but they do a good job and we have seen increases throughout the state on these types of agreements due to the increased cost of chemicals.

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor the agreement with Applied Aquatic was approved.

**SIXTH ORDER OF BUSINESS**

**Consideration of Fiscal Year 2022 Audit Engagement Letter, Grau & Associates**

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the engagement letter with Grau & Associates to perform the fiscal year 2022 audit was approved.

**SEVENTH 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. Franklin seconded by Mr. Stewart with all in favor the check register was approved.

**ii. Balance Sheet and Income Statement**

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

**iii. Field Manager’s Report**

Mr. Hatton stated they are out there working on the damages from the storm and we are trying to get Brightview to get the landscaping squared away.

Mr. Showe stated since the last meeting the irrigation system has been transferred over and we are completely separated from the HOA and have our own meter.

**EIGHTH ORDER OF BUSINESS**

**Supervisors Requests**

There being none, the next item followed.

**NINTH ORDER OF BUSINESS**

**Public Comment Period**

There being none, the next item followed.

**TENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Stewart seconded by Mr. Owen with all in favor the meeting adjourned at 9:37 a.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

# SECTION V



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

## Windsor at Westside CDD

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

Please note the referenced statute has amended as of October 1, 2021. The paragraph below reflects the changes.

The confidentiality of personal identifying and location information including: names, mailing address, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, **will be protected as follows:**

1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.
6. The terms of this Agreement shall commence on **January 1, 2023** and shall run until **December 31, 2023**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

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

OSCEOLA COUNTY PROPERTY APPRAISER

Signature: \_\_\_\_\_

Print: Katrina S. Scarborough

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

Windsor at Westside CDD

Signature: *[Handwritten Signature]*

Print: Jason M. Shore

Title: District Manager

Date: 1/4/23

Please return signed original copy, no later than January 31, 2023

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

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

# SECTION VI

**REBATE REPORT**  
**\$6,535,000**  
**Windsor at Westside**  
**Community Development District**  
**(Osceola County, Florida)**  
**Special Assessment Bonds, Series 2016**  
**(Assessment Area Two Project)**

**Dated: May 12, 2016**  
**Delivered: May 12, 2016**

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**Rebate Report to the Computation Date**  
**February 1, 2026**  
**Reflecting Activity To**  
**November 30, 2022**



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# 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)

December 15, 2022

Windsor at Westside Community Development District  
c/o Ms. Katie Costa  
Director of Operations – Accounting Division  
Government Management Services – CF, LLC  
6200 Lee Vista Boulevard, Suite 300  
Orlando, FL 32822

Re: \$6,535,000 Windsor at Westside Community Development District, (Osceola County, Florida),  
Special Assessment Bonds, Series 2016 (Assessment Area Two Project)

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the “Bonds”) at the request of the Windsor at Westside Community Development District (the “District”)

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatale Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the “Code”), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatale Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatale Arbitrage.

We have scheduled our next Report as of November 30, 2023. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo  
Senior Vice President

Trong M. Tran  
Assistant Vice President

## SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the February 1, 2026 Computation Date  
Reflecting Activity from May 12, 2016 through November 30, 2022

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition and Construction Fund	0.675431%	28,134.50	(259,353.22)
Cost of Issuance Fund	0.004649%	0.13	(209.25)
Capitalized Interest Fund	0.260430%	175.64	(4,767.69)
Debt Service Reserve Fund	0.950974%	13,053.62	(71,547.05)
<b>Totals</b>	<b>0.736617%</b>	<b>\$41,363.89</b>	<b>\$(335,877.21)</b>
<b>Bond Yield</b>	<b>4.815894%</b>		
Rebate Computation Credits			(14,277.87)
<b>Net Rebatable Arbitrage</b>			<b>\$(350,155.08)</b>

**Based upon our computations, no rebate liability exists.**

# **SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS**

## **COMPUTATIONAL INFORMATION**

1. For purposes of computing Rebatale Arbitrage, investment activity is reflected from May 12, 2016, the date of the closing, to November 30, 2022, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of February 1, 2026.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between May 12, 2016 and November 30, 2022, the District made periodic payments into the Debt Service Interest, Sinking and Redemption Prepayment Funds that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12<sup>th</sup> of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Interest, Sinking and Redemption Prepayment Funds and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

## **DEFINITIONS**

### **6. Computation Date**

February 1, 2026.

### **7. Computation Period**

The period beginning on May 12, 2016, the date of the closing, and ending on November 30, 2022.

### **8. Bond Year**

Each one-year period (or shorter period from the date of issue) that ends at the close of business on February 1<sup>st</sup>, the day in the calendar year that was selected by the Issuer.

**9. Bond Yield**

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

**10. Taxable Investment Yield**

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

**11. Issue Price**

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

**12. Rebatable Arbitrage**

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

**13. Funds and Accounts**

The Funds and Accounts activity used in the compilation of this Report was received from the District and Regions Bank, Trustee, as follows:

<b>Fund</b>	<b>Account Number</b>
Acquisition and Construction	3380007587
Cost of Issuance	3380007596
Debt Service Interest	3380007603
Revenue	3380007612
Debt Service Redemption Prepayment	3380007621
Debt Service Principal	3380007630
Capitalized Interest	3380007649
Debt Service Reserve	3380007658

## **METHODOLOGY**

### **Bond Yield**

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

### **Investment Yield and Rebate Amount**

The methodology used to calculate the Rebateable Arbitrage, as of November 30, 2022, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to February 1, 2026. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on February 1, 2026, is the Rebateable Arbitrage.

**\$6,535,000**  
**Windsor at Westside Community Development District**  
**(Osceola County, Florida)**  
**Special Assessment Bonds, Series 2016**  
**(Assessment Area Two Project)**  
**Delivered: May 12, 2016**

<b>Sources of Funds</b>	
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<b>Par Amount</b>	<b>\$6,535,000.00</b>
<b>Total</b>	<b>\$6,535,000.00</b>

<b>Uses of Funds</b>	
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<b>Acquisition &amp; Construction Fund</b>	<b>\$5,871,815.24</b>
<b>Cost of Issuance Fund</b>	<b>165,250.00</b>
<b>Capitalized Interest Fund</b>	<b>143,482.76</b>
<b>Debt Service Reserve Fund</b>	<b>209,375.00</b>
<b>Underwriter's Discount</b>	<b>145,077.00</b>
<b>Total</b>	<b>\$6,535,000.00</b>

## PROOF OF ARBITRAGE YIELD

\$6,535,000  
Windsor at Westside Community Development District  
(Osceola County, Florida)  
Special Assessment Bonds, Series 2016  
(Assessment Area Two Project)

Date	Debt Service	Present Value to 05/12/2016 @ 4.8158944558%
11/01/2016	143,482.76	140,312.89
05/01/2017	152,821.88	145,931.73
11/01/2017	262,821.88	245,071.06
05/01/2018	150,896.88	137,396.96
11/01/2018	265,896.88	236,415.77
05/01/2019	148,884.38	129,264.32
11/01/2019	268,884.38	227,961.47
05/01/2020	146,784.38	121,518.40
11/01/2020	271,784.38	219,711.63
05/01/2021	144,596.88	114,144.19
11/01/2021	269,596.88	207,814.62
05/01/2022	142,018.75	106,898.91
11/01/2022	272,018.75	199,936.81
05/01/2023	139,337.50	100,006.51
11/01/2023	279,337.50	195,774.37
05/01/2024	136,450.00	93,382.71
11/01/2024	281,450.00	188,087.75
05/01/2025	133,459.38	87,091.29
11/01/2025	283,459.38	180,627.05
05/01/2026	130,365.63	81,118.78
11/01/2026	285,365.63	173,390.90
05/01/2027	127,168.75	75,452.11
11/01/2027	287,168.75	166,377.46
05/01/2028	123,868.75	70,078.60
11/01/2028	293,868.75	162,346.67
05/01/2029	119,831.25	64,643.73
11/01/2029	294,831.25	155,308.84
05/01/2030	115,675.00	59,501.58
11/01/2030	300,675.00	151,026.33
05/01/2031	111,281.25	54,581.27
11/01/2031	306,281.25	146,692.68
05/01/2032	106,650.00	49,878.71
11/01/2032	311,650.00	142,327.17
05/01/2033	101,781.25	45,389.44
11/01/2033	316,781.25	137,947.19
05/01/2034	96,675.00	41,108.71
11/01/2034	321,675.00	133,568.29
05/01/2035	91,331.25	37,031.54
11/01/2035	326,331.25	129,204.43
05/01/2036	85,750.00	33,152.72
11/01/2036	330,750.00	124,868.03
05/01/2037	79,931.25	29,466.89
11/01/2037	334,931.25	120,570.14
05/01/2038	73,875.00	25,968.56
11/01/2038	343,875.00	118,036.78
05/01/2039	67,125.00	22,499.22
11/01/2039	347,125.00	113,614.91
05/01/2040	60,125.00	19,216.35
11/01/2040	355,125.00	110,831.54
05/01/2041	52,750.00	16,075.74
11/01/2041	362,750.00	107,949.89
05/01/2042	45,000.00	13,076.56

## PROOF OF ARBITRAGE YIELD

\$6,535,000  
Windsor at Westside Community Development District  
(Osceola County, Florida)  
Special Assessment Bonds, Series 2016  
(Assessment Area Two Project)

Date	Debt Service	Present Value to 05/12/2016 @ 4.8158944558%
11/01/2042	370,000.00	104,990.31
05/01/2043	36,875.00	10,217.53
11/01/2043	376,875.00	101,971.19
05/01/2044	28,375.00	7,496.91
11/01/2044	388,375.00	100,199.17
05/01/2045	19,375.00	4,881.14
11/01/2045	399,375.00	98,248.60
05/01/2046	9,875.00	2,372.19
11/01/2046	404,875.00	94,972.78
	12,636,351.58	6,535,000.00

Proceeds Summary

Delivery date	05/12/2016
Par Value	6,535,000.00
Target for yield calculation	6,535,000.00



## BOND DEBT SERVICE

\$6,535,000  
Windsor at Westside Community Development District  
(Osceola County, Florida)  
Special Assessment Bonds, Series 2016  
(Assessment Area Two Project)

Dated Date           05/12/2016  
Delivery Date       05/12/2016

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/12/2016					
11/01/2016			143,482.76	143,482.76	143,482.76
05/01/2017			152,821.88	152,821.88	
11/01/2017	110,000	3.500%	152,821.88	262,821.88	415,643.76
05/01/2018			150,896.88	150,896.88	
11/01/2018	115,000	3.500%	150,896.88	265,896.88	416,793.76
05/01/2019			148,884.38	148,884.38	
11/01/2019	120,000	3.500%	148,884.38	268,884.38	417,768.76
05/01/2020			146,784.38	146,784.38	
11/01/2020	125,000	3.500%	146,784.38	271,784.38	418,568.76
05/01/2021			144,596.88	144,596.88	
11/01/2021	125,000	4.125%	144,596.88	269,596.88	414,193.76
05/01/2022			142,018.75	142,018.75	
11/01/2022	130,000	4.125%	142,018.75	272,018.75	414,037.50
05/01/2023			139,337.50	139,337.50	
11/01/2023	140,000	4.125%	139,337.50	279,337.50	418,675.00
05/01/2024			136,450.00	136,450.00	
11/01/2024	145,000	4.125%	136,450.00	281,450.00	417,900.00
05/01/2025			133,459.38	133,459.38	
11/01/2025	150,000	4.125%	133,459.38	283,459.38	416,918.76
05/01/2026			130,365.63	130,365.63	
11/01/2026	155,000	4.125%	130,365.63	285,365.63	415,731.26
05/01/2027			127,168.75	127,168.75	
11/01/2027	160,000	4.125%	127,168.75	287,168.75	414,337.50
05/01/2028			123,868.75	123,868.75	
11/01/2028	170,000	4.750%	123,868.75	293,868.75	417,737.50
05/01/2029			119,831.25	119,831.25	
11/01/2029	175,000	4.750%	119,831.25	294,831.25	414,662.50
05/01/2030			115,675.00	115,675.00	
11/01/2030	185,000	4.750%	115,675.00	300,675.00	416,350.00
05/01/2031			111,281.25	111,281.25	
11/01/2031	195,000	4.750%	111,281.25	306,281.25	417,562.50
05/01/2032			106,650.00	106,650.00	
11/01/2032	205,000	4.750%	106,650.00	311,650.00	418,300.00
05/01/2033			101,781.25	101,781.25	
11/01/2033	215,000	4.750%	101,781.25	316,781.25	418,562.50
05/01/2034			96,675.00	96,675.00	
11/01/2034	225,000	4.750%	96,675.00	321,675.00	418,350.00
05/01/2035			91,331.25	91,331.25	
11/01/2035	235,000	4.750%	91,331.25	326,331.25	417,662.50
05/01/2036			85,750.00	85,750.00	
11/01/2036	245,000	4.750%	85,750.00	330,750.00	416,500.00
05/01/2037			79,931.25	79,931.25	
11/01/2037	255,000	4.750%	79,931.25	334,931.25	414,862.50
05/01/2038			73,875.00	73,875.00	
11/01/2038	270,000	5.000%	73,875.00	343,875.00	417,750.00
05/01/2039			67,125.00	67,125.00	
11/01/2039	280,000	5.000%	67,125.00	347,125.00	414,250.00
05/01/2040			60,125.00	60,125.00	

## BOND DEBT SERVICE

\$6,535,000  
Windsor at Westside Community Development District  
(Osceola County, Florida)  
Special Assessment Bonds, Series 2016  
(Assessment Area Two Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2040	295,000	5.000%	60,125.00	355,125.00	415,250.00
05/01/2041			52,750.00	52,750.00	
11/01/2041	310,000	5.000%	52,750.00	362,750.00	415,500.00
05/01/2042			45,000.00	45,000.00	
11/01/2042	325,000	5.000%	45,000.00	370,000.00	415,000.00
05/01/2043			36,875.00	36,875.00	
11/01/2043	340,000	5.000%	36,875.00	376,875.00	413,750.00
05/01/2044			28,375.00	28,375.00	
11/01/2044	360,000	5.000%	28,375.00	388,375.00	416,750.00
05/01/2045			19,375.00	19,375.00	
11/01/2045	380,000	5.000%	19,375.00	399,375.00	418,750.00
05/01/2046			9,875.00	9,875.00	
11/01/2046	395,000	5.000%	9,875.00	404,875.00	414,750.00
	6,535,000		6,101,351.58	12,636,351.58	12,636,351.58

\$6,535,000  
Windsor at Westside Community Development District  
(Osceola County, Florida)  
Special Assessment Bonds, Series 2016  
(Assessment Area Two Project)  
Acquisition and Construction Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.815894%)
05/12/16	Beg Bal	-5,871,815.24	-9,324,966.18
06/28/16		744,253.00	1,174,774.88
06/28/16		401,905.87	634,393.04
06/28/16		200,557.24	316,571.93
06/28/16		2,697,261.00	4,257,523.29
08/02/16		6,338.50	9,960.21
09/20/16		3,271.56	5,108.36
09/20/16		2,231.25	3,483.97
09/20/16		160.34	250.36
10/18/16		2,056.25	3,198.86
02/03/17		407.70	625.51
06/27/17		3,500.00	5,268.56
08/23/17		281.50	420.62
08/30/17		298,316.00	445,332.01
12/12/17		1,319.51	1,943.41
12/13/17		1,487.50	2,190.54
02/20/18		800.00	1,167.72
02/20/18		862.00	1,258.22
05/01/18		-2,351.89	-3,400.86
05/17/18		153.00	220.77
06/29/18		1,534,998.40	2,202,672.52
10/24/18		-1,745.89	-2,467.50
04/30/19		-2,214.80	-3,054.19
10/29/19		-2,377.62	-3,202.05
11/30/19		8,468.44	11,358.19
11/30/19		10.88	14.59
-----			
02/01/26	TOTALS:	28,134.50	-259,353.22
-----			

ISSUE DATE:	05/12/16	REBATABLE ARBITRAGE:	-259,353.22
COMP DATE:	02/01/26	NET INCOME:	28,134.50
BOND YIELD:	4.815894%	TAX INV YIELD:	0.675431%

\$6,535,000  
Windsor at Westside Community Development District  
(Osceola County, Florida)  
Special Assessment Bonds, Series 2016  
(Assessment Area Two Project)  
Cost of Issuance Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.815894%)
05/12/16	Beg Bal	-165,250.00	-262,431.74
05/12/16		40,000.00	63,523.57
05/12/16		46,500.00	73,846.15
05/12/16		38,000.00	60,347.39
05/12/16		27,500.00	43,672.45
05/12/16		5,000.00	7,940.45
06/09/16		1,250.00	1,978.04
09/23/16		5,000.00	7,804.13
10/21/16		2,000.00	3,110.12
03/27/17		0.13	0.20
-----			
02/01/26	TOTALS:	0.13	-209.25
-----			

ISSUE DATE:	05/12/16	REBATABL ARBITRAGE:	-209.25
COMP DATE:	02/01/26	NET INCOME:	0.13
BOND YIELD:	4.815894%	TAX INV YIELD:	0.004649%

\$6,535,000  
Windsor at Westside Community Development District  
(Osceola County, Florida)  
Special Assessment Bonds, Series 2016  
(Assessment Area Two Project)  
Capitalized Interest Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.815894%)
05/12/16	Beg Bal	-143,482.76	-227,863.42
11/01/16		143,482.77	222,829.39
05/01/17		175.54	266.20
05/01/18		0.09	0.13
-----			
02/01/26	TOTALS:	175.64	-4,767.69
-----			

ISSUE DATE:	05/12/16	REBATABLE ARBITRAGE:	-4,767.69
COMP DATE:	02/01/26	NET INCOME:	175.64
BOND YIELD:	4.815894%	TAX INV YIELD:	0.260430%

\$6,535,000  
Windsor at Westside Community Development District  
(Osceola County, Florida)  
Special Assessment Bonds, Series 2016  
(Assessment Area Two Project)  
Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.815894%)
05/12/16	Beg Bal	-209,375.00	-332,506.17
05/01/18		2,351.89	3,400.86
10/24/18		1,745.89	2,467.50
04/30/19		2,214.80	3,054.19
10/29/19		2,377.62	3,202.05
04/15/20		1,716.46	2,261.46
10/14/20		225.91	290.68
04/15/21		10.39	13.05
10/22/21		10.56	12.94
04/20/22		12.48	14.94
10/27/22		882.50	1,030.65
11/30/22	MMkt Bal	210,279.41	244,512.28
11/30/22	MMkt Acc	600.71	698.50
-----			
02/01/26	TOTALS:	13,053.62	-71,547.05
-----			

ISSUE DATE:	05/12/16	REBATABLE ARBITRAGE:	-71,547.05
COMP DATE:	02/01/26	NET INCOME:	13,053.62
BOND YIELD:	4.815894%	TAX INV YIELD:	0.950974%

\$6,535,000  
Windsor at Westside Community Development District  
(Osceola County, Florida)  
Special Assessment Bonds, Series 2016  
(Assessment Area Two Project)  
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.815894%)
02/01/17		-1,670.00	-2,562.85
02/01/18		-1,700.00	-2,487.64
02/01/19		-1,730.00	-2,413.89
02/01/20		-1,760.00	-2,341.62
02/01/21		-1,780.00	-2,258.17
02/01/22		-1,830.00	-2,213.71
-----			
02/01/26	TOTALS:	-10,470.00	-14,277.87
-----			

ISSUE DATE: 05/12/16      REBATABLE ARBITRAGE: -14,277.87  
COMP DATE: 02/01/26  
BOND YIELD: 4.815894%

# SECTION VII



**RESOLUTION 2023-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR AND AUTHORIZING THE USE OF ELECTRONIC DOCUMENTS AND SIGNATURES; ADOPTING AND IMPLEMENTING ELECTRONIC DOCUMENT CONTROL PROCESSES AND PROCEDURES; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

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

**WHEREAS**, Chapter 190, *Florida Statutes*, authorizes the District to construct, install, operate, and/or maintain systems and facilities for certain basic infrastructure; and

**WHEREAS**, Chapter 190, *Florida Statutes* authorizes the District Board of Supervisors, to enter into various contracts for the purposes set forth therein; and

**WHEREAS**, the District Board of Supervisors finds that it is the interest of the District and its residents to reduce waste, costs, and to enhance services; and

**WHEREAS**, the District Board of Supervisors recognizes that the Florida Legislature, through the passage of the Electronic Signature Act of 1996, codified in Chapter 668, *Florida Statutes* (“Act”), intended to, among other goals, facilitate economic development and efficient delivery of government services by means of reliable electronic messages and foster the development of electronic commerce through the use of electronic signatures to lend authenticity and integrity to writings in any electronic medium; and

**WHEREAS**, the District Board of Supervisors wishes to further these goals through the use of electronic documents and signatures.

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

**SECTION 1. INCORPORATION OF RECITALS.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

**SECTION 2. FORCE AND EFFECT OF ELECTRONIC DOCUMENTS AND SIGNATURES.** Unless otherwise provided by law, electronic documents and signatures submitted to and on behalf of the District may be used for all purposes and shall have the same force and effect as printed documents and manual signatures.

**SECTION 3. AUTHORIZING UTILIZATION OF ELECTRONIC SIGNATURES AND DOCUMENTS.** All contractors and personnel associated with the District are hereby authorized and encouraged to utilize electronic documents and signatures when reasonably practicable and as permitted by law. The District Manager is authorized and directed to obtain the provision of electronic document services or platforms offered by nationally recognized third party vendors that increase the efficiency of the District's operations.

**SECTION 4. CONTROLS PROCESSES AND PROCEDURES.** The District Board of Supervisors hereby authorizes and directs the District Manager to create and implement control processes and procedures consistent with Florida Law to ensure adequate integrity, security, confidentiality, and auditability of all transactions conducted using electronic commerce.

**SECTION 5. SEVERABILITY.** If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**SECTION 6. EFFECTIVE DATE.** This Resolution shall take effect upon its passage and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED** this \_\_\_\_ day of February 2023.

ATTEST:

**WINDSOR AT WESTSIDE  
COMMUNITY DEVELOPMENT  
DISTRICT**

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

\_\_\_\_\_  
Chair/Vice Chair

# SECTION VIII

**MEMORANDUM**

**TO:** Windsor at Westside Community Development District

**FROM:** Sarah R. Sandy

**DATE:** February 16, 2023

**RE:** Retention Requirements for Transitory Messages and Electronic Records Updates

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On November 20, 2014, the District approved Resolution 2015-16, adopting a policy relating to the retention and disposition of its public records. The District’s Record Retention Policy currently remains in full force and effect. In order to ensure the District’s record retention practices remain economically feasible and technologically practical, we are offering some clarification regarding the retention period for records of short-term value. Additionally, we propose modifications to designate the electronic record as the official record of the district and allow for disposal of paper duplicate copies unless prohibited by any law, rule or ordinance.

According to the *General Records Schedule for State and Local Government Agencies* (“GS1-SL”)<sup>1</sup> with which all community development districts must comply, records retention requirements “apply to records regardless of the format in which they reside.”<sup>2</sup> This means that electronic communications, which include emails, instant messages, text messages, multimedia messages, chat messages, social networking, voicemail/ voice messaging, or other communications via electronic messaging technology or device, must be retained in accordance with the applicable section of the GS1-SL. Retention periods for electronic communications “are determined by the content, nature, and purpose of records, and are set based on their legal, fiscal, administrative, and historical values, regardless of the format in which they reside or the method by which they are transmitted.”<sup>3</sup>

Electronic communications “created primarily to communicate information of short-term value” may fall under the Transitory Messages schedule set forth in GS1-SL.<sup>4</sup> Transitory Messages do not “formalize or perpetuate knowledge and do not set policy, establish guidelines or procedures, certify a transaction, or become a receipt.” Examples of Transitory Messages include, but are not limited to:

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<sup>1</sup> Incorporated by reference in Rule 1B-24.003(1)(a), F.A.C.

<sup>2</sup> *General Records Schedule for State and Local Government Agencies*, Section V, Electronic Records.

<sup>3</sup> *Id.* at Records Retention Schedules, Electronic Communications.

<sup>4</sup> *Id.* at Records Retention Schedules, Transitory Messages, Item #146.

- reminder messages (“don’t forget the upcoming meeting”);
- email messages with short-lived or no administrative value (“thank you”)
- telephone messages lacking content (“Ms. Smith called – please return her call”);
- recipient copies of announcements of District sponsored events (“daily events email”); and,
- news releases received by the District strictly for informational purposes and unrelated to District programs or activities.

The retention requirement for Transitory Messages is “[r]etain until obsolete, superseded or administrative value is lost.”<sup>5</sup> For example, an email message notifying employees of an upcoming meeting would only have value until the meeting has been attended or the employee receiving the message has marked the date and time in the calendar, at which time the message could be disposed of. In other words, an electronic communication intended for short-term value does not need to be retained once it is no longer needed. Unlike most other public records, the District may dispose of a transitory message once it is obsolete, superseded, or has lost its administrative value without having to document the disposition of the record, unless the record has been microfilmed or scanned and will serve as the record copy.<sup>6</sup>

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<sup>5</sup> *Id.*

<sup>6</sup> *See* Rule 1B-24.003(9)(d), F.A.C.

## RESOLUTION 2023-05

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT ADOPTING CERTAIN AMENDMENTS TO THE DISTRICT'S RECORD RETENTION POLICY; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

**WHEREAS**, Chapter 190, *Florida Statutes*, authorizes the Windsor at Westside Community Development District ("**District**") to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of district business; and

**WHEREAS**, on November 20, 2014, the Board of Supervisors of the District ("**Board**"), adopted Resolution 2015-16, providing for the adoption of the District's Record Retention Policy ("**Policy**"); and

**WHEREAS**, the Policy requires the District "retain all public records relating to District business until the Board of Supervisors amends the Records Retention Policy to address the disposition of the same"; and

**WHEREAS**, the Board finds that it is in the best interest of the District to amend the Record Retention Policy as described in more detail in paragraph 2 below; and

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

**1. CONFLICTS.** This Resolution is intended to amend, in part, Resolution 2015-16, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2015-16, that are not amended by this Resolution apply as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

**2. AMENDMENT.** The Records Retention Policy is hereby amended by inserting the language indicated in single underlined text (indicated textually in the same manner as the following example: underlined text) and by deleting the language indicated by strikethrough text (indicated textually in the same manner as the following example: ~~stricken-text~~) as set forth herein:

The District hereby adopts as its Records Retention Policy the applicable provisions of Section 257.36(5), Florida Statutes, the rules adopted by the Division of Library and Information Services of the Department of State ("**Division**") pursuant to Section 257.36, Florida Statutes, and the General Records Schedules established by the Division. However, the District hereby extends the minimum

retention guidelines contained in the General Records Schedules so that the District will retain all public records relating to District business until the Board of Supervisors amends the Records Retention Policy to address the disposition of the same. Notwithstanding the foregoing, the District, its supervisors and staff, shall retain Transitory Messages until the Transitory Message is obsolete, superseded or administrative value is lost in accordance with the General Records Schedule for State and Local Government Agencies, Item #146, as incorporated by reference in Rule 1B-24.003(1)(a), Florida Administrative Code. The District hereby determines the electronic record shall be considered the official record of all public records relating to District business and any paper originals are designated as duplicates which may be disposed of unless prohibited by any law, rule or ordinance. To the extent the above statute, rules, or schedules are amended or supplemented in the future, the District's Records Retention Policy shall automatically incorporate such amendment or supplement provided that such automatic amendment does not permit the disposition of District records without further action of the Board. The Records Retention Policy shall remain in full force and effect until such time as the Board amends the Policy.

**3. 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.

**4. EFFECTIVE DATE.** This Resolution shall take effect as of February 24, 2023.

Introduced, considered favorably, and adopted this 24th day of February 2023.

**ATTEST:**

**WINDSOR AT WESTSIDE COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors

# SECTION IX



History.—s. 1, ch. 2006-232.

**Begin forwarded message:**

**From:** Doug Milbrod <[dmilbrod@castlegroup.com](mailto:dmilbrod@castlegroup.com)>  
**Subject:** Windsor at Westside: Directional Road Signs  
**Date:** February 21, 2023 at 9:45:19 AM EST  
**To:** "gflint@gmscfl.com" <[gflint@gmscfl.com](mailto:gflint@gmscfl.com)>  
**Cc:** Sylvester Ruggiero <[sruggiero@castlegroup.com](mailto:sruggiero@castlegroup.com)>, Joseph Muniz <[jmuniz@castlegroup.com](mailto:jmuniz@castlegroup.com)>, William Viasalyers <[wviasalyers@gmscfl.com](mailto:wviasalyers@gmscfl.com)>

Good morning, George,

We are going to start locking our gates soon and are looking to add 15 directional road signs around the Windsor at Westside property. A few of the proposed sign locations fall on CDD property. (*see map attached*) Are you able to assist us with seeking permission?

In the past, traffic was so bad that law enforcement would constantly be forcing us to open of the gates. This project should help us alleviate the vehicle congestion and make the roadways safer. Our licensed contractor will utilize Call Before You Dig and is an experienced professional.

Please let me know is you have any questions.

Hope to hear from you soon.

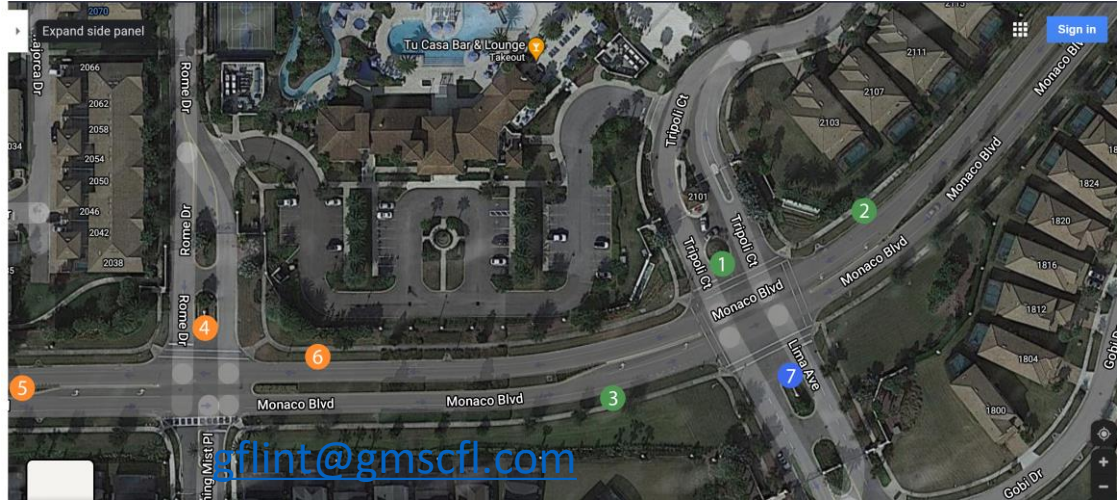
Thank you,  
Doug

**Doug Milbrod**  
Assistant Association Manager | Castle Group  
2100 Tripoli Court, Kissimmee, FL 34747  
[dmilbrod@castlegroup.com](mailto:dmilbrod@castlegroup.com) | [www.castlegroup.com](http://www.castlegroup.com)  
P: 407-507-1417



# Windsor at Westside Directional Sign Locations

# Directional Road Signs



1

2

3

4

5

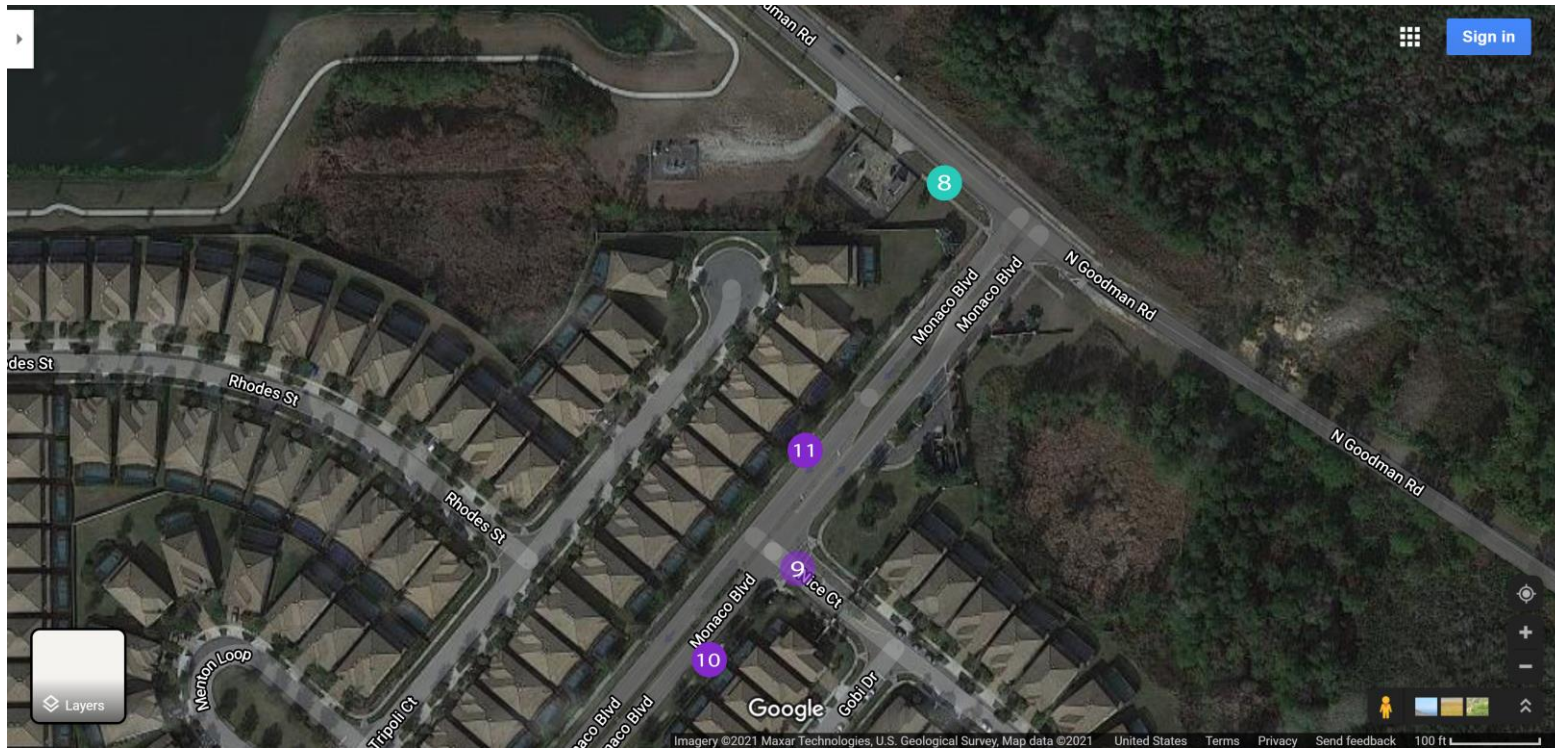
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<b>WINDSOR</b> <i>at westside</i> <b>GATE 1</b> Tripoli Ct.	<b>WINDSOR</b> <i>at westside</i> <b>GATE 1</b> → Tripoli Ct. ← <b>GATE 3</b> Lima Ave.	<b>WINDSOR</b> <i>at westside</i> ← <b>GATE 1</b> Tripoli Ct. <b>GATE 3</b> → Lima Ave.								
<ul style="list-style-type: none"> <li>▶ Malta Terr.</li> <li>▶ Menton Loop</li> <li>▶ Tripoli Ct.</li> <li>▶ Rhodes St.</li> </ul>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #ff8c00; color: white; text-align: center; padding: 5px;"><b>GATE 2</b> ↑</td> <td style="background-color: #000080; color: white; text-align: center; padding: 5px;"><b>GATE 3</b> ←</td> </tr> <tr> <td style="background-color: #800080; color: white; text-align: center; padding: 5px;"><b>GATE 4</b> ↶</td> <td style="background-color: #ff0000; color: white; text-align: center; padding: 5px;"><b>GATE 5</b> ↑</td> </tr> </table>	<b>GATE 2</b> ↑	<b>GATE 3</b> ←	<b>GATE 4</b> ↶	<b>GATE 5</b> ↑	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #ff8c00; color: white; text-align: center; padding: 5px;"><b>GATE 2</b> ↶</td> <td style="background-color: #000080; color: white; text-align: center; padding: 5px;"><b>GATE 3</b> →</td> </tr> <tr> <td style="background-color: #800080; color: white; text-align: center; padding: 5px;"><b>GATE 4</b> ↑</td> <td style="background-color: #ff0000; color: white; text-align: center; padding: 5px;"><b>GATE 5</b> ↶</td> </tr> </table>	<b>GATE 2</b> ↶	<b>GATE 3</b> →	<b>GATE 4</b> ↑	<b>GATE 5</b> ↶
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<b>GATE 4</b> ↶	<b>GATE 5</b> ↑									
<b>GATE 2</b> ↶	<b>GATE 3</b> →									
<b>GATE 4</b> ↑	<b>GATE 5</b> ↶									

<b>WINDSOR</b> <i>at westside</i> <b>GATE 2</b> Rome Drive	<b>WINDSOR</b> <i>at westside</i> ← <b>GATE 2</b> Rome Drive	<b>WINDSOR</b> <i>at westside</i> <b>GATE 2</b> → Rome Drive								
<ul style="list-style-type: none"> <li>▶ Adriatico Ln.</li> <li>▶ Majorca Dr.</li> <li>▶ Morocco Way</li> <li>▶ Rome Dr.</li> </ul>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #008000; color: white; text-align: center; padding: 5px;"><b>GATE 1</b> ↑</td> <td style="background-color: #000080; color: white; text-align: center; padding: 5px;"><b>GATE 3</b> ↑</td> </tr> <tr> <td style="background-color: #800080; color: white; text-align: center; padding: 5px;"><b>GATE 4</b> ↑</td> <td style="background-color: #ff0000; color: white; text-align: center; padding: 5px;"><b>GATE 5</b> ↶</td> </tr> </table>	<b>GATE 1</b> ↑	<b>GATE 3</b> ↑	<b>GATE 4</b> ↑	<b>GATE 5</b> ↶	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #008000; color: white; text-align: center; padding: 5px;"><b>GATE 1</b> ↶</td> <td style="background-color: #000080; color: white; text-align: center; padding: 5px;"><b>GATE 3</b> ↶</td> </tr> <tr> <td style="background-color: #800080; color: white; text-align: center; padding: 5px;"><b>GATE 4</b> ↶</td> <td style="background-color: #ff0000; color: white; text-align: center; padding: 5px;"><b>GATE 5</b> ↑</td> </tr> </table>	<b>GATE 1</b> ↶	<b>GATE 3</b> ↶	<b>GATE 4</b> ↶	<b>GATE 5</b> ↑
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<b>GATE 4</b> ↑	<b>GATE 5</b> ↶									
<b>GATE 1</b> ↶	<b>GATE 3</b> ↶									
<b>GATE 4</b> ↶	<b>GATE 5</b> ↑									

<b>WINDSOR</b> <i>at westside</i> <b>GATE 3</b> Lima Ave.
<ul style="list-style-type: none"> <li>▶ Bengal Ct.</li> <li>▶ Corcovado Dr.</li> <li>▶ Geneve Ct</li> <li>▶ Lima Ave.</li> <li>▶ Qin Loop</li> <li>▶ Mumbai Way</li> </ul>

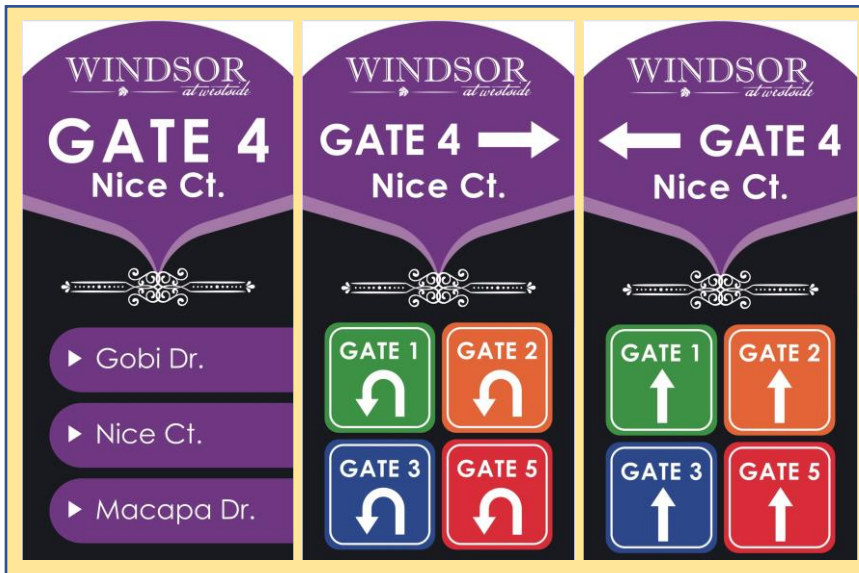
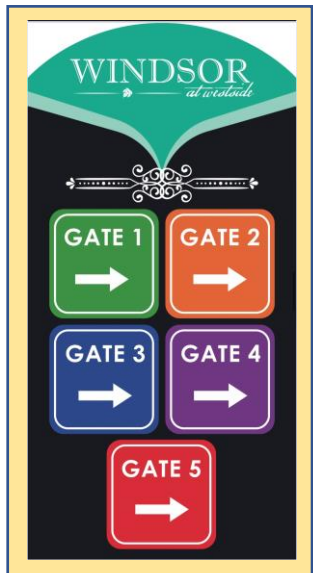


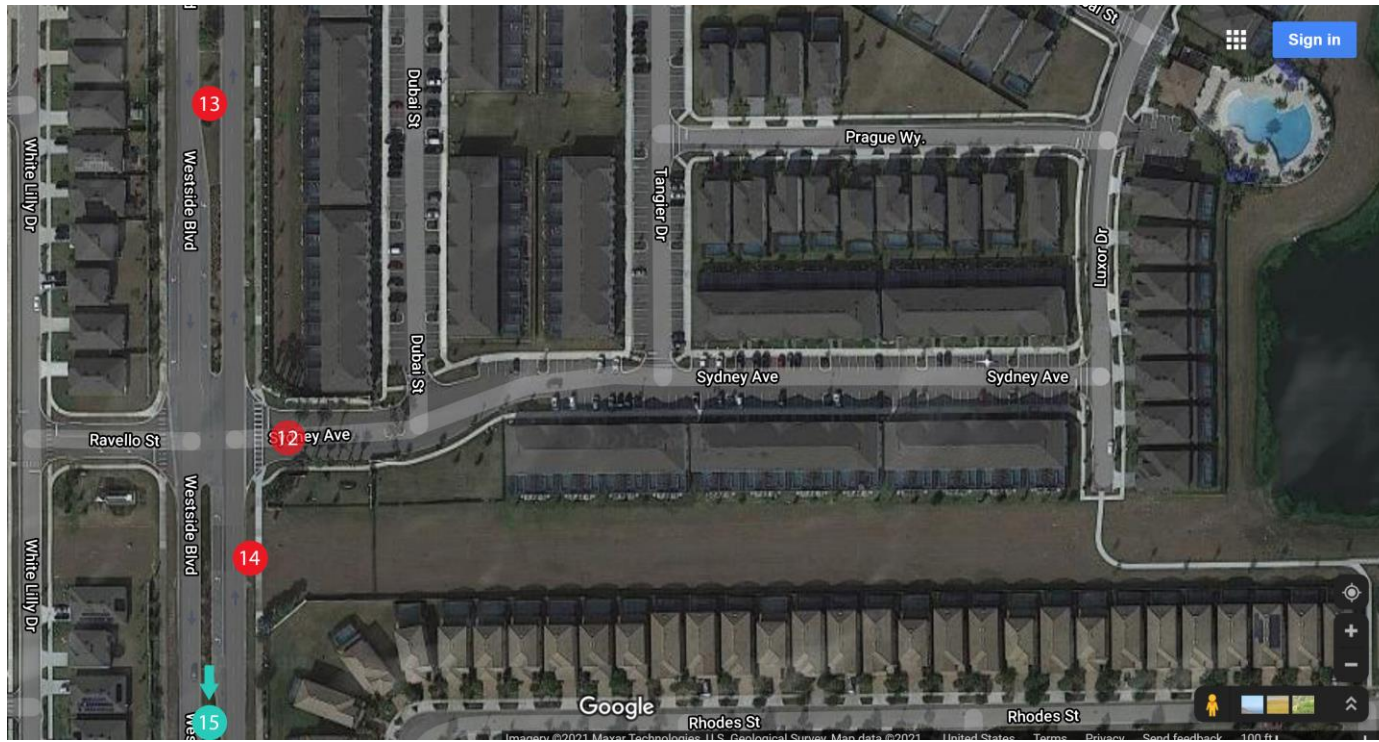
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<p><b>WINDSOR</b> <i>at westside</i></p> <p><b>GATE 5</b> Sydney Ave.</p> <hr/> <ul style="list-style-type: none"> <li>▶ Sydney Ave.</li> <li>▶ Dubai St.</li> <li>▶ Tangerier Dr.</li> <li>▶ Zurich Ln.</li> <li>▶ Prague Way</li> <li>▶ Luxor Dr.</li> </ul>	<p><b>WINDSOR</b> <i>at westside</i></p> <p>← <b>GATE 5</b> Sydney Ave.</p> <hr/> <table border="0"> <tr> <td><b>GATE 1</b> ↑</td> <td><b>GATE 2</b> ↑</td> </tr> <tr> <td><b>GATE 3</b> ↑</td> <td><b>GATE 4</b> ↑</td> </tr> </table>	<b>GATE 1</b> ↑	<b>GATE 2</b> ↑	<b>GATE 3</b> ↑	<b>GATE 4</b> ↑	<p><b>WINDSOR</b> <i>at westside</i></p> <p><b>GATE 5</b> → Sydney Ave.</p> <hr/> <table border="0"> <tr> <td><b>GATE 1</b> ↻</td> <td><b>GATE 2</b> ↻</td> </tr> <tr> <td><b>GATE 3</b> ↻</td> <td><b>GATE 4</b> ↻</td> </tr> </table>	<b>GATE 1</b> ↻	<b>GATE 2</b> ↻	<b>GATE 3</b> ↻	<b>GATE 4</b> ↻	<p><b>WINDSOR</b> <i>at westside</i></p> <hr/> <table border="0"> <tr> <td><b>GATE 1</b> ←</td> <td><b>GATE 2</b> ←</td> </tr> <tr> <td><b>GATE 3</b> ←</td> <td><b>GATE 4</b> ←</td> </tr> <tr> <td colspan="2" style="text-align: center;"><b>GATE 5</b> ↻</td> </tr> </table>	<b>GATE 1</b> ←	<b>GATE 2</b> ←	<b>GATE 3</b> ←	<b>GATE 4</b> ←	<b>GATE 5</b> ↻	
<b>GATE 1</b> ↑	<b>GATE 2</b> ↑																
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# SECTION X

# SECTION C

# SECTION 1



# Windsor at Westside

Community Development District

## Summary of Invoices

November 1, 2022 through January 31, 2023

<b>Fund</b>	<b>Date</b>	<b>Check No.'s</b>	<b>Amount</b>
General Fund	11/2/22	638-640	\$ 4,143.05
	11/18/22	641-642	\$ 7,229.09
	11/23/22	643-644	\$ 5,436.25
	12/5/22	645-648	\$ 1,986.00
	12/22/22	649-651	\$ 13,469.09
	12/29/22	652	\$ 782.00
	1/5/23	653	\$ 894.00
	1/20/23	654	\$ 5,181.09
	1/27/23	655-657	\$ 5,842.75
<b>Total</b>			<b>\$ 44,963.32</b>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/02/22	00001	10/01/22	195	202210	320-53800-12000			FIELD MANAGEMENT - OCT 22	*	886.25		
		10/01/22	195	202210	310-51300-42000			CDD MAILED NOTICE	*	2,277.30		
GOVERNMENTAL MANAGEMENT SERVICES											3,163.55	000638
11/02/22	00029	10/19/22	3125451	202209	310-51300-31500			GENERAL COUNSEL - SEP 22	*	85.50		
KUTAK ROCK LLP											85.50	000639
11/02/22	00015	10/14/22	206515	202210	320-53800-46200			LAKE MAINTENANCE - OCT 22	*	894.00		
APPLIED AQUATIC MANAGEMENT, INC											894.00	000640
11/18/22	00001	11/01/22	196	202211	310-51300-34000			MANAGEMENT FEES - NOV 22	*	3,446.92		
		11/01/22	196	202211	310-51300-35200			WEBSITE MANAGEMENT-NOV 22	*	83.33		
		11/01/22	196	202211	310-51300-35100			INFORMATION TECH - NOV 22	*	150.00		
		11/01/22	196	202211	310-51300-31300			DISSEMINATION SVCS-NOV 22	*	583.33		
		11/01/22	196	202211	310-51300-51000			OFFICE SUPPLIES	*	.21		
		11/01/22	196	202211	310-51300-42000			POSTAGE	*	4.11		
		11/01/22	197	202211	320-53800-12000			FIELD MANAGEMENT - NOV 22	*	886.25		
GOVERNMENTAL MANAGEMENT SERVICES											5,154.15	000641
11/18/22	00026	8/04/22	2022-125	202208	310-51300-48000			NOT FY23 BUDGET ADOPT MTG	*	1,037.47		
		8/11/22	2022-125	202208	310-51300-48000			NOT FY23 BUDGET ADOPT MTG	*	1,037.47		
OSCEOLA NEWS GAZETTE											2,074.94	000642
11/23/22	00031	11/01/22	8150590	202211	320-53800-46400			LNDSCP MNT CNTRCT-NOV 22	*	4,836.25		
BRIGHTVIEW LANDSCAPE SERVICES, INC.											4,836.25	000643
11/23/22	00032	10/28/22	6917B	202210	320-53800-46700			CLEAN BASIN FOUNTN 10/22	*	600.00		
SITEX AQUATICS LLC											600.00	000644
12/05/22	00015	11/18/22	207275	202211	320-53800-46200			LAKE MAINTENANCE - NOV 22	*	894.00		
APPLIED AQUATIC MANAGEMENT, INC											894.00	000645

WIND WINDSOR AT WES ZYAN

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/05/22	00029	11/28/22	3141255	202210	310	51300	31500		GENERAL COUNSEL - OCT 22	*	342.00	342.00	000646
									KUTAK ROCK LLP				
12/05/22	00005	11/07/22	10819	202210	310	51300	31100		CDD MEETING - OCT 22	*	150.00	150.00	000647
									OSCEOLA ENGINEERING INC.				
12/05/22	00032	11/28/22	6928B	202211	320	53800	46700		CLEAN BASIN FOUNTN-NOV 22	*	600.00	600.00	000648
									SITEX AQUATICS LLC				
12/22/22	00019	12/15/22	5547-12-	202212	310	51300	31200		ARBITRAGE - SERIES 2016	*	450.00	450.00	000649
									AMTEC				
12/22/22	00031	11/30/22	8200216	202211	320	53800	46600		BROKEN 4" MAINLINE	*	2,993.25		
		12/01/22	8192340	202212	320	53800	46400		LNDSCP MNT CNTRCT-DEC 22	*	4,836.25		
									BRIGHTVIEW LANDSCAPE SERVICES, INC.			7,829.50	000650
12/22/22	00001	12/01/22	198	202212	310	51300	34000		MANAGEMENT FEES - DEC 22	*	3,446.92		
		12/01/22	198	202212	310	51300	35200		WEBSITE MANAGEMENT-DEC 22	*	83.33		
		12/01/22	198	202212	310	51300	35100		INFORMATION TECH - DEC 22	*	150.00		
		12/01/22	198	202212	310	51300	31300		DISSEMINATION SVCS-DEC 22	*	583.33		
		12/01/22	198	202212	310	51300	51000		OFFICE SUPPLIES	*	.15		
		12/01/22	198	202212	310	51300	42000		POSTAGE	*	35.11		
		12/01/22	198	202212	310	51300	42500		COPIES	*	4.50		
		12/01/22	199	202212	320	53800	12000		FIELD MANAGEMENT - DEC 22	*	886.25		
									GOVERNMENTAL MANAGEMENT SERVICES			5,189.59	000651
12/29/22	00029	12/22/22	3156601	202211	310	51300	31500		GENERAL COUNSEL - NOV 22	*	782.00	782.00	000652
									KUTAK ROCK LLP				
1/05/23	00015	12/15/22	207610	202212	320	53800	46200		LAKE MAINTENANCE - DEC 22	*	894.00	894.00	000653
									APPLIED AQUATIC MANAGEMENT, INC				

WIND WINDSOR AT WES ZYAN

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/20/23	00001	1/01/23	200	202301	310	51300	34000		MANAGEMENT FEES - JAN 23	*	3,446.92		
		1/01/23	200	202301	310	51300	35200		WEBSITE MANAGEMENT-JAN 23	*	83.33		
		1/01/23	200	202301	310	51300	35100		INFORMATION TECH - JAN 23	*	150.00		
		1/01/23	200	202301	310	51300	31300		DISSEMINATION SVCS-JAN 23	*	583.33		
		1/01/23	200	202301	310	51300	51000		OFFICE SUPPLIES	*	.36		
		1/01/23	200	202301	310	51300	42000		POSTAGE	*	6.15		
		1/01/23	200	202301	310	51300	42500		COPIES	*	24.75		
		1/01/23	201	202301	320	53800	12000		FIELD MANAGEMENT - JAN 23	*	886.25		
GOVERNMENTAL MANAGEMENT SERVICES											5,181.09	000654	
1/27/23	00031	1/01/23	8231266	202301	320	53800	46400		LNDSKP MNT CNTRCT-JAN 23	*	4,836.25		
BRIGHTVIEW LANDSCAPE SERVICES, INC.											4,836.25	000655	
1/27/23	00029	1/18/23	3168580	202212	310	51300	31500		GENERAL COUNSEL - DEC 22	*	256.50		
KUTAK ROCK LLP											256.50	000656	
1/27/23	00032	12/30/22	7039B	202212	320	53800	46700		CLEAN BASIN FOUNTN-DEC 22	*	750.00		
SITEX AQUATICS LLC											750.00	000657	
TOTAL FOR BANK A											44,963.32		
TOTAL FOR REGISTER											44,963.32		

WIND WINDSOR AT WES ZYAN

# SECTION 2

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

***Unaudited Financial Reporting***  
***January 31, 2023***



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4	<u>Series 2015 Debt Service Fund</u>
5	<u>Series 2016 Debt Service Fund</u>
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8	<u>Long Term Debt Summary</u>
9	<u>Assessment Receipt Schedule</u>

**Windsor at Westside**  
**Community Development District**  
**Combined Balance Sheet**  
**January 31, 2023**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
Cash:			
Operating Account	\$ 1,077,233	\$ -	\$ 1,077,233
Investments:			
<u>Series 2015</u>			
Reserve	\$ -	\$ 139,643	\$ 139,643
Revenue	\$ -	\$ 63,908	\$ 63,908
Interest	\$ -	\$ 38	\$ 38
Sinking Fund	\$ -	\$ 34	\$ 34
<u>Series 2016</u>			
Reserve	\$ -	\$ 211,571	\$ 211,571
Revenue	\$ -	\$ 65,129	\$ 65,129
Interest	\$ -	\$ 56	\$ 56
Principal	\$ -	\$ 52	\$ 52
General Redemption	\$ -	\$ 240	\$ 240
Due From General Fund	\$ -	\$ 608,228	\$ 608,228
<b>Total Assets</b>	<b>\$ 1,077,233</b>	<b>\$ 1,088,898</b>	<b>\$ 2,166,132</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 11,922	\$ -	\$ 11,922
Due To Debt Service	\$ 608,228	\$ -	\$ 608,228
<b>Total Liabilites</b>	<b>\$ 620,150</b>	<b>\$ -</b>	<b>\$ 620,150</b>
<b>Fund Balance:</b>			
Restricted For:			
Debt Service - Series 2015	\$ -	\$ 445,240	\$ 445,240
Debt Service - Series 2016	\$ -	\$ 643,658	\$ 643,658
Unassigned	\$ 457,083	\$ -	\$ 457,083
<b>Total Fund Balances</b>	<b>\$ 457,083</b>	<b>\$ 1,088,898</b>	<b>\$ 1,545,981</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 1,077,233</b>	<b>\$ 1,088,898</b>	<b>\$ 2,166,132</b>



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

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending January 31, 2023**

	Adopted Budget	Prorated Budget Thru 01/31/23	Actual Thru 01/31/23	Variance
<b>Revenues:</b>				
O&M Assessments	\$ 444,642	\$ 385,036	\$ 385,036	\$ -
<b>Total Revenues</b>	<b>\$ 444,642</b>	<b>\$ 385,036</b>	<b>\$ 385,036</b>	<b>\$ -</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fee	\$ 7,200	\$ 2,400	\$ 600	\$ 3,000
FICA Expense	\$ 367	\$ 122	\$ 31	\$ 153
Engineering	\$ 5,000	\$ 1,667	\$ 150	\$ 1,517
Attorney	\$ 10,000	\$ 3,333	\$ 1,381	\$ 1,953
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Dissemination	\$ 7,000	\$ 2,333	\$ 2,333	\$ 0
Annual Audit	\$ 3,900	\$ -	\$ -	\$ -
Trustee Fees	\$ 7,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 41,363	\$ 13,788	\$ 13,788	\$ (0)
Information Technology	\$ 1,800	\$ 600	\$ 600	\$ -
Website Maintenance	\$ 1,000	\$ 333	\$ 333	\$ 0
Telephone	\$ 100	\$ 33	\$ -	\$ 33
Postage	\$ 300	\$ 100	\$ 2,328	\$ (2,228)
Insurance	\$ 7,215	\$ 7,215	\$ 6,464	\$ 751
Printing & Binding	\$ 500	\$ 167	\$ 29	\$ 137
Legal Advertising	\$ 3,000	\$ 1,000	\$ -	\$ 1,000
Other Current Charges	\$ 1,000	\$ 333	\$ 307	\$ 27
Property Appraiser	\$ 500	\$ -	\$ -	\$ -
Office Supplies	\$ 200	\$ 67	\$ 1	\$ 66
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 103,520</b>	<b>\$ 39,117</b>	<b>\$ 33,969</b>	<b>\$ 6,409</b>

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

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending January 31, 2023**

	Adopted Budget	Prorated Budget Thru 01/31/23	Actual Thru 01/31/23	Variance
<b><i>Operation and Maintenance</i></b>				
<b>Contract Services</b>				
Field Services	\$ 10,635	\$ 3,545	\$ 3,545	\$ 0
Landscape Maintenance - Contract	\$ 63,000	\$ 21,000	\$ 19,345	\$ 1,655
Lake Maintenance	\$ 10,500	\$ 3,500	\$ 3,576	\$ (76)
Wetland Monitoring & Maintenance	\$ 9,400	\$ 3,133	\$ -	\$ 3,133
Property Insurance	\$ 2,786	\$ 2,786	\$ 2,554	\$ 232
<b>Repairs &amp; Maintenance</b>				
Landscape Maintenance - Other	\$ 10,000	\$ 3,333	\$ 13,492	\$ (10,158)
Repairs and Maintenance	\$ 2,500	\$ 833	\$ -	\$ 833
Operating Supplies	\$ 1,000	\$ 333	\$ -	\$ 333
Irrigation Repairs	\$ 10,000	\$ 3,333	\$ 6,492	\$ (3,159)
Signage	\$ 800	\$ 267	\$ -	\$ 267
Fountain Maintenance	\$ 2,520	\$ 840	\$ 2,550	\$ (1,710)
<b>Subtotal</b>	<b>\$ 123,141</b>	<b>\$ 42,904</b>	<b>\$ 51,554</b>	<b>\$ (8,649)</b>
<b>Utility</b>				
Electric	\$ 5,280	\$ 1,760	\$ 1,457	\$ 303
Irrigation Water	\$ 202,200	\$ 67,400	\$ 38,956	\$ 28,444
<b>Other</b>				
Contingency	\$ 10,500	\$ 3,500	\$ 3,600	\$ (100)
<b>Subtotal</b>	<b>\$ 217,980</b>	<b>\$ 72,660</b>	<b>\$ 44,013</b>	<b>\$ 28,647</b>
<b>Total O&amp;M Expenses:</b>	<b>\$ 341,121</b>	<b>\$ 115,564</b>	<b>\$ 95,567</b>	<b>\$ 19,998</b>
<b>Total Expenditures</b>	<b>\$ 444,642</b>	<b>\$ 154,681</b>	<b>\$ 129,536</b>	<b>\$ 26,406</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 255,500</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 201,583</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 457,083</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 January 31, 2023

	Adopted Budget	Prorated Budget Thru 01/31/23	Actual Thru 01/31/23	Variance
<b>Revenues:</b>				
Special Assessments	\$ 276,443	\$ 239,384	\$ 239,384	\$ -
Interest	\$ 250	\$ 250	\$ 2,880	\$ 2,630
<b>Total Revenues</b>	<b>\$ 276,693</b>	<b>\$ 239,634</b>	<b>\$ 242,264</b>	<b>\$ 2,630</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 94,644	\$ 94,644	\$ 94,644	\$ -
Principal - 11/1	\$ 85,000	\$ 85,000	\$ 85,000	\$ -
Interest - 5/1	\$ 92,944	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 272,588</b>	<b>\$ 179,644</b>	<b>\$ 179,644</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 4,105</b>		<b>\$ 62,620</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 241,045</b>		<b>\$ 382,620</b>	
<b>Fund Balance - Ending</b>	<b>\$ 245,150</b>		<b>\$ 445,240</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 January 31, 2023

	Adopted Budget	Prorated Budget Thru 01/31/23	Actual Thru 01/31/23	Variance
<b>Revenues:</b>				
Special Assessments	\$ 419,451	\$ 363,221	\$ 363,221	\$ -
Interest	\$ 250	\$ 250	\$ 4,035	\$ 3,785
<b>Total Revenues</b>	<b>\$ 419,701</b>	<b>\$ 363,471</b>	<b>\$ 367,256</b>	<b>\$ 3,785</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 141,769	\$ 141,769	\$ 141,769	\$ -
Principal - 11/1	\$ 130,000	\$ 130,000	\$ 130,000	\$ -
Interest - 5/1	\$ 139,088	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 410,856</b>	<b>\$ 271,769</b>	<b>\$ 271,769</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 8,844</b>		<b>\$ 95,487</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 333,749</b>		<b>\$ 548,171</b>	
<b>Fund Balance - Ending</b>	<b>\$ 342,594</b>		<b>\$ 643,658</b>	

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
O&M Assessments	\$ -	\$ 59,302	\$ 316,401	\$ 9,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,036
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 59,302</b>	<b>\$ 316,401</b>	<b>\$ 9,333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 385,036</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fee	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
FICA Expense	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31
Engineering	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150
Attorney	\$ 342	\$ 782	\$ 257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,381
Arbitrage	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 583	\$ 583	\$ 583	\$ 583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,333
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Management Fees	\$ 3,447	\$ 3,447	\$ 3,447	\$ 3,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,788
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Website Maintenance	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 2,282	\$ 4	\$ 35	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,328
Insurance	\$ 6,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,464
Printing & Binding	\$ -	\$ -	\$ 5	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 97	\$ 107	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 18,774</b>	<b>\$ 5,156</b>	<b>\$ 5,113</b>	<b>\$ 4,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,969</b>

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><i>Operation and Maintenance</i></b>													
<b>Contract Services</b>													
Field Services	\$ 886	\$ 886	\$ 886	\$ 886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,545
Landscape Maintenance - Contract	\$ 4,836	\$ 4,836	\$ 4,836	\$ 4,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,345
Lake Maintenance	\$ 894	\$ 894	\$ 894	\$ 894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,576
Wetland Monitoring & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Insurance	\$ 2,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,554
<b>Repairs &amp; Maintenance</b>													
Landscape Maintenance - Other	\$ 6,562	\$ -	\$ -	\$ 6,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,492
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ 2,993	\$ -	\$ 3,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,492
Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fountain Maintenance	\$ 600	\$ 600	\$ 750	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,550
<b>Subtotal</b>	<b>\$ 16,333</b>	<b>\$ 10,210</b>	<b>\$ 7,367</b>	<b>\$ 17,645</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,554</b>
<b>Utility</b>													
Electric	\$ 392	\$ 287	\$ 395	\$ 384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,457
Irrigation Water	\$ 22,343	\$ 362	\$ 8,154	\$ 8,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,956
<b>Other</b>													
Contingency	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600
<b>Subtotal</b>	<b>\$ 26,335</b>	<b>\$ 650</b>	<b>\$ 8,548</b>	<b>\$ 8,480</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,013</b>
<b>Total O&amp;M Expenses:</b>	<b>\$ 42,668</b>	<b>\$ 10,859</b>	<b>\$ 15,915</b>	<b>\$ 26,125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,567</b>
<b>Total Expenditures</b>	<b>\$ 61,441</b>	<b>\$ 16,016</b>	<b>\$ 21,028</b>	<b>\$ 30,420</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 129,536</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (61,441)</b>	<b>\$ 43,286</b>	<b>\$ 295,372</b>	<b>\$ (21,087)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 255,500</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	\$139,643
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)
LESS: PRINCIPAL PAYMENT 11/1/22	(\$85,000)
<b>CURRENT BONDS OUTSTANDING</b>	<b>\$3,665,000</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	\$211,571
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)
LESS: PRINCIPAL PAYMENT 11/1/22	(\$130,000)
<b>CURRENT BONDS OUTSTANDING</b>	<b>\$5,800,000</b>

**Windsor at Westside**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**Special Assessment Receipts**  
**Fiscal Year 2023**

Gross Assessments \$ 473,024.40 \$ 294,088.00 \$ 446,224.00 \$ 1,213,336.40  
Net Assessments \$ 444,642.94 \$ 276,442.72 \$ 419,450.56 \$ 1,140,536.22

**ON ROLL ASSESSMENTS**

							38.99%	24.24%	36.78%	100.00%
Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	Series 2015 Debt Service	Series 2016 Debt Service	Total
11/18/22	ACH	\$1,272.07	(\$25.44)	\$0.00	\$0.00	\$1,246.63	\$486.00	\$302.16	\$458.47	\$1,246.63
11/22/22	ACH	\$153,945.88	(\$3,078.92)	\$0.00	\$0.00	\$150,866.96	\$58,816.13	\$36,567.07	\$55,483.76	\$150,866.96
12/09/22	ACH	\$807,476.19	(\$16,149.52)	\$0.00	\$0.00	\$791,326.67	\$308,502.09	\$191,801.45	\$291,023.13	\$791,326.67
12/22/22	ACH	\$20,673.92	(\$413.48)	\$0.00	\$0.00	\$20,260.44	\$7,898.62	\$4,910.72	\$7,451.10	\$20,260.44
01/10/23	ACH	\$799.14	(\$15.99)	\$0.00	\$0.00	\$783.15	\$305.31	\$189.82	\$288.02	\$783.15
01/10/23	ACH	\$23,037.73	(\$460.75)	\$0.00	\$0.00	\$22,576.98	\$8,801.73	\$5,472.20	\$8,303.05	\$22,576.98
01/24/23	ACH	\$0.00	\$0.00	\$0.00	\$580.04	\$580.04	\$226.13	\$140.59	\$213.32	\$580.04
<b>TOTAL</b>		<b>\$ 1,007,204.93</b>	<b>\$ (20,144.10)</b>	<b>\$ -</b>	<b>\$ 580.04</b>	<b>\$ 987,640.87</b>	<b>\$ 385,036.01</b>	<b>\$ 239,384.01</b>	<b>\$ 363,220.85</b>	<b>\$ 987,640.87</b>

<b>87%</b>	<b>Net Percent Collected</b>
<b>\$ 152,895.35</b>	<b>Balance Remaining to Collect</b>