

Windsor at Westside
Community Development District

Agenda

August 11, 2023

AGENDA

Windsor at Westside

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

August 4, 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, August 11, 2023, at 10:00 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. Review of Resume from Atlee Mercer
 - B. Appointment of Individuals to Fulfill Vacant Seats
 - C. Administration of Oath of Office to Newly Elected Board Members
 - D. Consideration of Resolution 2023-03 Electing Officers
4. Public Hearing
 - A. Consideration of Resolution 2023-07 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll
5. Approval of Minutes of the June 6, 2023, Board of Supervisors Meeting
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Review of Fiscal Year 2024 Meeting Schedule
 - D. Field Manager's Report
 - i. Consideration of Aquatic Plant Management Agreement 2023-2024 Renewal with Applied Aquatic
 - ii. Consideration of Landscape Services Agreement 2023-2024 Renewal with BrightView Landscape
7. Supervisor's Requests
8. Public Comment Period
9. Adjournment

SECTION III

SECTION A

ATLEE E. MERCER

1585 The Oaks Blvd. | Kissimmee, FL 34746 | 321-443-9640 | atlee@cfl.rr.com

1 OBJECTIVE

Appointment to the Westside CDD Board

2 SKILLS & ABILITIES

- Proven Leadership Skills, extensive Public Sector Experience as a County Commissioner, County Property Appraiser, and several Regional Board Memberships in Central Florida (e.g., East Central Florida Regional Planning Council, Workforce Central Florida, LYNX, etc.); extensive Private Sector Experience in Computer Programming and System Design, Accounting Software System creation, and the founding of multiple Businesses which were successfully grown, and eventually sold.

3 EXPERIENCE

3.1 CHAIRMAN/ BOARD MEMBER HCA FLORIDA OSCEOLA HOSPITAL 6/2016
– 12/2021

3.2 BOARD MEMBER OSCEOLA REGIONAL MEDICAL CENTER HOSPITAL 6/2006
– 12/2016

3.2.1 Kissimmee Florida

- Board Member and then Chairman of the Board during the hospital's expansion from a 150 bed to a 420 bed Hospital and the implementation of a Level 2 Trauma Center

3.3 CHAIRMAN, OSCEOLA COUNTY EXPRESSWAY AUTHORITY 6/2012 –
12/2018

3.3.1 Kissimmee Florida

- Lead the Board through the design of a 2040 Transportation Master Plan for an Osceola County Expressway to connect to CFX; managed the completion of our first segment using the Design-Build / P3 process that included financing from Wall Street and an FDOT (SIB loan), and major ROW contributions. This resulted in the construction and completion of the Poinciana Parkway which was finished on time and under budget. The project required a multiple party

agreement with Osceola and Polk County, FDOT District One, AVATAR Homes and the Osceola County Expressway Authority.

3.4 OSCEOLA COUNTY PROPERTY APPRAISER 6/2006 – 1/2009

3.4.1 Kissimmee, Florida

- As a Governor Bush appointee: completely restructured staffing levels, reorganized internal management processes, updated the appraisal automation system, and reduced our vehicle fleet from 41 to 29.

3.5 OSCEOLA COUNTY COMMISSIONER 2/2002 – 6/2006

3.5.1 Kissimmee, Florida

- Proposed 2-year budgets, help design and implement an entirely new concept for our Comprehensive Plan, converted the County's Fire & Rescue Department from a mixture of Volunteer and Paid Firefighters to an all-professional service, and accomplished other needed County improvements.

3.6 LYNX CHAIRMAN 2/2003– 6/2005

3.6.1 Orlando, Florida

With the assistance of Mayor Dyer and the other Board Members, we completely reorganized LYNX to include adding an Audit Committee, implementing 1 hour board meetings (versus 4-hour marathons), negotiated labor contracts, implemented balanced budgets and radically improved the reputation and effectiveness of LYNX.

3.7 CEO, MICRO KEY SOFTWARE, INC. 6/1985 – 12/2002

3.7.1 Kissimmee, Florida

- Founded and grew this software development firm specializing in software for accounting, service department management, inventory tracking and job costing, as well as central station automation – produced exclusively for the security alarm industry. Sold the company to an Employee Group and it is still doing well today.

3.8 CEO, RAMPART SECURITY SYSTEMS, INC. 7/1974 - 12/1985

3.8.1 Ridley Park, PA

- Founded and grew this security alarm installation and monitoring company. Sold the company to a Competitor and it is still doing well today.

4 COMMUNICATION

- Throughout my career, I have been an elected official, the CEO of multiple businesses, a spokesman for many causes, served as an Air Traffic Controller in the US Army, and a husband to my wife of 53 years, a father to 2 adopted children, and grandfather to 7. I have volunteered countless hours on too many boards to list here (the majority of which I served as their Chairman at one time or another).

5 LEADERSHIP

- With my experience in Government and the Private Sector, and as a community leader for many issues and boards, I have developed the skills needed to work effectively on boards of all types.

6 REFERENCES

6.1 PROVIDED UPON REQUEST

SECTION D

RESOLUTION 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE

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

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

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

Section 1. _____ is elected Chairperson.

Section 2. _____ is elected Vice-Chairperson.

Section 3. _____ is elected Secretary.

Section 4. _____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.

Section 5. _____ is elected Treasurer.

Section 6. _____ is elected Assistant Treasurer.

Section 7. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 11th day of August, 2023.

ATTEST:

**WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

SECTION IV

SECTION A

RESOLUTION 2023-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Windsor at Westside Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

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

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

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes ("Adopted Budget")*, and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Windsor at Westside Community Development District for the Fiscal Year Ending September 30, 2024."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

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

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if

the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 11th DAY OF AUGUST 2023.

ATTEST:

**WINDSOR AT WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2023/2024 Budget

EXHIBIT A

Windsor at Westside
Community Development District

Proposed Budget
FY 2024



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12	<u>Capital Reserve Fund</u>

Windsor at Westside
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2023	Actuals Thru 6/30/23	Projected Next 3 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
O&M Assessments	\$ 444,642	\$ 448,169	\$ -	\$ 448,169	\$ 444,642
Total Revenues	\$ 444,642	\$ 448,169	\$ -	\$ 448,169	\$ 444,642
Expenditures					
<i>General & Administrative</i>					
Supervisor Fee	\$ 7,200	\$ 1,800	\$ 1,200	\$ 3,000	\$ 7,200
FICA Expense	\$ 367	\$ 92	\$ 61	\$ 153	\$ 367
Engineering	\$ 5,000	\$ 1,350	\$ 3,650	\$ 5,000	\$ 5,000
Attorney	\$ 10,000	\$ 3,215	\$ 2,500	\$ 5,715	\$ 10,000
Arbitrage	\$ 900	\$ 450	\$ 450	\$ 900	\$ 900
Dissemination	\$ 7,000	\$ 5,250	\$ 1,750	\$ 7,000	\$ 7,000
Annual Audit	\$ 3,900	\$ 4,000	\$ -	\$ 4,000	\$ 4,100
Trustee Fees	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ 7,000
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,300
Management Fees	\$ 41,363	\$ 31,022	\$ 10,341	\$ 41,363	\$ 43,845
Information Technology	\$ 1,800	\$ 1,350	\$ 450	\$ 1,800	\$ 1,908
Website Maintenance	\$ 1,000	\$ 750	\$ 250	\$ 1,000	\$ 1,060
Postage	\$ 300	\$ 2,398	\$ 75	\$ 2,473	\$ 300
Insurance	\$ 7,215	\$ 6,464	\$ -	\$ 6,464	\$ 7,111
Printing & Binding	\$ 500	\$ 108	\$ 125	\$ 233	\$ 500
Legal Advertising	\$ 3,000	\$ 464	\$ 2,536	\$ 3,000	\$ 3,000
Other Current Charges	\$ 1,000	\$ 429	\$ 250	\$ 679	\$ 1,000
Property Appraiser	\$ 500	\$ 324	\$ -	\$ 324	\$ 500
Office Supplies	\$ 200	\$ 2	\$ 50	\$ 52	\$ 200
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 103,520	\$ 71,642	\$ 23,688	\$ 95,331	\$ 106,466

Windsor at Westside
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2023	Actuals Thru 6/30/23	Projected Next 3 Months	Projected Thru 9/30/23	Proposed Budget FY2024
<i>Operations & Maintenance</i>					
Contract Services					
Field Services	\$ 10,635	\$ 7,976	\$ 2,659	\$ 10,635	\$ 11,274
Landscape Maintenance - Contract	\$ 63,000	\$ 43,526	\$ 14,509	\$ 58,035	\$ 63,000
Lake Maintenance	\$ 10,500	\$ 8,046	\$ 2,682	\$ 10,728	\$ 11,688
Property Insurance	\$ 2,786	\$ 2,554	\$ -	\$ 2,554	\$ 3,831
Repairs & Maintenance					
Landscape Maintenance - Other	\$ 10,000	\$ 15,686	\$ 8,000	\$ 23,686	\$ 20,000
Repairs and Maintenance	\$ 2,500	\$ -	\$ 625	\$ 625	\$ 20,000
Operating Supplies	\$ 1,000	\$ -	\$ 250	\$ 250	\$ 1,000
Irrigation Repairs	\$ 10,000	\$ 10,142	\$ 2,000	\$ 12,142	\$ 12,000
Signage	\$ 800	\$ -	\$ 200	\$ 200	\$ 800
Fountain Maintenance	\$ 2,520	\$ 5,850	\$ 2,550	\$ 8,400	\$ 10,710
Wetland Maintenance	\$ 9,400	\$ -	\$ 4,700	\$ 4,700	\$ 10,000
Subtotal	\$ 123,141	\$ 93,780	\$ 38,175	\$ 131,955	\$ 164,303
Utility					
Electric	\$ 5,280	\$ 3,394	\$ 1,320	\$ 4,714	\$ 5,280
Irrigation & Water	\$ 202,200	\$ 88,822	\$ 55,000	\$ 143,822	\$ 150,000
Other					
Contingency	\$ 10,500	\$ 3,600	\$ 2,625	\$ 6,225	\$ 10,500
Subtotal	\$ 217,980	\$ 95,815	\$ 58,945	\$ 154,760	\$ 165,780
Total Operations & Maintenance:	\$ 341,121	\$ 189,595	\$ 97,120	\$ 286,715	\$ 330,083
<i>Other Expenditures</i>					
Transfer Out - Capital Reserve	\$ -	\$ -	\$ 158,570	\$ 158,570	\$ 8,093
Total Other Expenditures	\$ -	\$ -	\$ 158,570	\$ 158,570	\$ 8,093
Total Expenditures	\$ 444,642	\$ 261,237	\$ 279,378	\$ 540,615	\$ 444,642
Excess Revenues/(Expenditures)	\$ -	\$ 186,932	\$ (279,378)	\$ (92,446)	\$ -
Fund Balance - Beginning	\$ -	\$ 201,583	\$ -	\$ 201,583	\$ -
Fund Balance - Ending	\$ -	\$ 388,515	\$ (279,378)	\$ 109,137	\$ -

	FY2023	FY2024
Net Assessments	\$ 444,642	\$ 444,642
Add: Discounts & Collection	\$ 28,381	\$ 28,381
Gross Assessments	<u>\$ 473,023</u>	<u>\$ 473,023</u>

FISCAL YEAR 2024

Product Type	Per Unit Net O&M Assessment	Per Unit Gross O&M Assessment
Townhome - 25'	\$ 621	\$ 661
Single Family 40'	\$ 663	\$ 705
Single Family 50'	\$ 829	\$ 882

GROSS PER UNIT ASSESSMENT COMPARISON CHART

Product Type	No. of Units	FY2023		FY2024		Increase/ (Decrease)
		Gross Per Unit Assessments	Gross Per Unit Assessments	Gross Per Unit Assessments	Gross Per Unit Assessments	
Townhome - 25'	148	\$ 661	\$ 661	\$ 661	\$ 661	0
Single Family 40'	192	\$ 705	\$ 705	\$ 705	\$ 705	0
Single Family 50'	272	\$ 882	\$ 882	\$ 882	\$ 882	(0)

Windsor at Westside
Community Development District
GENERAL FUND BUDGET

REVENUES:

O&M Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

EXPENDITURES:

Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

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

Attorney

The District's legal counsel, Kutak Rock, LLP, provides general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements, resolutions, etc.

Arbitrage

The District will contract with AMTEC, an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2015 & Series 2016 Special Assessment Bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. The District has contracted with Governmental Management Services-Central Florida, LLC for this service.

Windsor at Westside

Community Development District

GENERAL FUND BUDGET

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records by an Independent Certified Public Accounting Firm. The District has contracted with Grau & Associates for this service.

Trustee Fees

The District issued Series 2015 Special Assessment Bonds and the Series 2016 Special Assessment Bonds that are deposited with a Trustee at Regions Bank.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc.

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

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

Postage

The District incurs charges for mailing of agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public officials liability coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Windsor at Westside Community Development District

GENERAL FUND BUDGET

Printing & Binding

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

Legal Advertising

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

Other Current Charges

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

Property Appraiser

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

Office Supplies

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

Dues, Licenses & Subscriptions

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

Operation & Maintenance:

Field Services

Provide onsite field management of contracts for the Districts such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance - Contract

The District will maintain the landscaping within the Phase I common areas of the District. The amount is based upon contract with Brightview Landscape Services, Inc.

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

Windsor at Westside
Community Development District
 GENERAL FUND BUDGET

Lake Maintenance

The District will provide lake maintenance for one retention. The District has contracted with Applied Aquatic Management, Inc. for this service.

Description	Monthly	Annually
Lake Maintenance	\$ 894	\$ 10,728
Contingency		\$ 960
		\$ 11,688

Property Insurance

The District's property insurance coverage is provided by Florida Insurance Alliance (FIA) who specializes in providing insurance coverage to government agencies. FIA specializes in providing insurance coverage to governmental agencies.

Landscape Maintenance – Other

Represents estimated costs for any landscape repairs not included in landscape contract.

Repairs and Maintenance

Represents estimated costs for general repairs and maintenance to the common areas within Phase I of the District, including repairs and cleaning of walls and fencing maintained by the district.

Operating Supplies

Represents estimated cost of the purchase of operating supplies.

Irrigation Repairs

Represents estimated cost for any unforeseen repairs to the irrigation system such as replacing nozzles, rotors, line breaks, etc.

Signage

Represents estimated cost to maintain all District signs.

Fountain Maintenance

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

Description	Monthly	Annually
Fountain Maintenance	\$ 600	\$ 7,200
Quarterly Basin Cleaning		\$ 3,000
Contingency		\$ 510
		\$ 10,710

Windsor at Westside
Community Development District
 GENERAL FUND BUDGET

Wetland Maintenance

Represents estimated costs for the annual monitoring and maintenance of Phase 2 on-site wetlands and preservation areas within the District boundaries.

Description	Annually
Mitigation Maintenance	\$ 10,000
	\$ 10,000

Electric

Represents estimated cost for electric to common areas and electric used to operate irrigation meters within the District. The District currently has one account with Duke Energy.

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

Irrigation & Water

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

Contingency

Represents estimated cost for any expense not budgeted in other line items.

Windsor at Westside
Community Development District
Proposed Budget
Debt Service Fund Series 2015

Description	Adopted Budget FY2023	Actuals Thru 6/30/23	Projected Next 3 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Special Assessments	\$ 276,443	\$ 278,635	\$ -	\$ 278,635	\$ 276,443
Interest Income	\$ 250	\$ 8,534	\$ 2,133	\$ 10,667	\$ 250
Carry Forward Surplus	\$ 241,045	\$ 242,782	\$ -	\$ 242,782	\$ 263,160
Total Revenues	\$ 517,737	\$ 529,951	\$ 2,133	\$ 532,084	\$ 539,853
Expenditures					
General & Administrative:					
Interest - 11/1	\$ 94,644	\$ 94,644	\$ -	\$ 94,644	\$ 92,944
Principal - 11/1	\$ 85,000	\$ 85,000	\$ -	\$ 85,000	\$ 90,000
Interest - 5/1	\$ 92,944	\$ 92,944	\$ -	\$ 92,944	\$ 90,694
Total Expenditures	\$ 272,588	\$ 272,588	\$ -	\$ 272,588	\$ 273,638
Other Financing Sources:					
Transfer In/(Out)	\$ -	\$ (3,663)	\$ -	\$ (3,663)	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ (3,663)	\$ -	\$ (3,663)	\$ -
Excess Revenues/(Expenditures)	\$ 245,150	\$ 261,026	\$ 2,133	\$ 263,160	\$ 266,215

Principal - 11/1/2024	\$ 90,000
Interest - 11/1/2024	\$ 90,694
Total	\$ 180,694

Product Type	No. of Units	Maximum Annual Debt Service	Per Unit Net Debt Assessment	Per Unit Gross Debt Assessment
Townhome	96	\$75,260	\$784	\$834
Single Family 40'	90	\$96,952	\$1,077	\$1,146
Single Family 50'	76	\$104,231	\$1,371	\$1,459
	<u>262</u>	<u>\$276,443</u>		

Windsor at Westside
Community Development District
Series 2015 Special Assessment Bonds
Amortization Schedule

Date	Balance	Prinicipal	Interest	Total
11/01/23	\$ 3,665,000.00	\$ 90,000.00	\$ 92,943.75	\$ 273,637.50
05/01/24	\$ 3,575,000.00	\$ -	\$ 90,693.75	
11/01/24	\$ 3,575,000.00	\$ 90,000.00	\$ 90,693.75	\$ 269,137.50
05/01/25	\$ 3,485,000.00	\$ -	\$ 88,443.75	
11/01/25	\$ 3,485,000.00	\$ 95,000.00	\$ 88,443.75	\$ 269,512.50
05/01/26	\$ 3,390,000.00	\$ -	\$ 86,068.75	
11/01/26	\$ 3,390,000.00	\$ 100,000.00	\$ 86,068.75	\$ 269,637.50
05/01/27	\$ 3,290,000.00	\$ -	\$ 83,568.75	
11/01/27	\$ 3,290,000.00	\$ 105,000.00	\$ 83,568.75	\$ 269,512.50
05/01/28	\$ 3,185,000.00	\$ -	\$ 80,943.75	
11/01/28	\$ 3,185,000.00	\$ 110,000.00	\$ 80,943.75	\$ 269,137.50
05/01/29	\$ 3,075,000.00	\$ -	\$ 78,193.75	
11/01/29	\$ 3,075,000.00	\$ 120,000.00	\$ 78,193.75	\$ 273,387.50
05/01/30	\$ 2,955,000.00	\$ -	\$ 75,193.75	
11/01/30	\$ 2,955,000.00	\$ 125,000.00	\$ 75,193.75	\$ 272,262.50
05/01/31	\$ 2,830,000.00	\$ -	\$ 72,068.75	
11/01/31	\$ 2,830,000.00	\$ 130,000.00	\$ 72,068.75	\$ 270,887.50
05/01/32	\$ 2,700,000.00	\$ -	\$ 68,818.75	
11/01/32	\$ 2,700,000.00	\$ 135,000.00	\$ 68,818.75	\$ 269,262.50
05/01/33	\$ 2,565,000.00	\$ -	\$ 65,443.75	
11/01/33	\$ 2,565,000.00	\$ 145,000.00	\$ 65,443.75	\$ 272,262.50
05/01/34	\$ 2,420,000.00	\$ -	\$ 61,818.75	
11/01/34	\$ 2,420,000.00	\$ 150,000.00	\$ 61,818.75	\$ 269,887.50
05/01/35	\$ 2,270,000.00	\$ -	\$ 58,068.75	
11/01/35	\$ 2,270,000.00	\$ 160,000.00	\$ 58,068.75	\$ 272,137.50
05/01/36	\$ 2,110,000.00	\$ -	\$ 54,068.75	
11/01/36	\$ 2,110,000.00	\$ 165,000.00	\$ 54,068.75	\$ 268,909.38
05/01/37	\$ 1,945,000.00	\$ -	\$ 49,840.63	
11/01/37	\$ 1,945,000.00	\$ 175,000.00	\$ 49,840.63	\$ 270,196.88
05/01/38	\$ 1,770,000.00	\$ -	\$ 45,356.25	
11/01/38	\$ 1,770,000.00	\$ 185,000.00	\$ 45,356.25	\$ 270,971.88
05/01/39	\$ 1,585,000.00	\$ -	\$ 40,615.63	
11/01/39	\$ 1,585,000.00	\$ 195,000.00	\$ 40,615.63	\$ 271,234.38
05/01/40	\$ 1,390,000.00	\$ -	\$ 35,618.75	
11/01/40	\$ 1,390,000.00	\$ 205,000.00	\$ 35,618.75	\$ 270,984.38
05/01/41	\$ 1,185,000.00	\$ -	\$ 30,365.63	
11/01/41	\$ 1,185,000.00	\$ 215,000.00	\$ 30,365.63	\$ 270,221.88
05/01/42	\$ 970,000.00	\$ -	\$ 24,856.25	
11/01/42	\$ 970,000.00	\$ 225,000.00	\$ 24,856.25	\$ 268,946.88
05/01/43	\$ 745,000.00	\$ -	\$ 19,090.63	
11/01/43	\$ 745,000.00	\$ 235,000.00	\$ 19,090.63	\$ 267,159.38
05/01/44	\$ 510,000.00	\$ -	\$ 13,068.75	
11/01/44	\$ 510,000.00	\$ 250,000.00	\$ 13,068.75	\$ 269,731.25
05/01/45	\$ 260,000.00	\$ -	\$ 6,662.50	
11/01/45	\$ 260,000.00	\$ 260,000.00	\$ 6,662.50	\$ 266,662.50
		\$ 3,750,000.00	\$ 2,738,268.75	\$ 6,488,268.75

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

Description	Adopted Budget FY2023	Actuals Thru 6/30/23	Projected Next 3 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 419,451	\$ 422,777	\$ -	\$ 422,777	\$ 419,451
Interest	\$ 250	\$ 12,077	\$ 3,019	\$ 15,096	\$ 250
Carry Forward Surplus	\$ 333,749	\$ 336,244	\$ -	\$ 336,244	\$ 359,598
Total Revenues	\$ 753,450	\$ 771,098	\$ 3,019	\$ 774,117	\$ 779,298
Expenditures					
General & Administrative:					
Interest - 11/1	\$ 141,769	\$ 141,769	\$ -	\$ 141,769	\$ 139,088
Principal - 11/1	\$ 130,000	\$ 130,000	\$ -	\$ 130,000	\$ 140,000
Interest - 5/1	\$ 139,088	\$ 139,088	\$ -	\$ 139,088	\$ 136,200
Total Expenditures	\$ 410,856	\$ 410,856	\$ -	\$ 410,856	\$ 415,288
Other Financing Sources:					
Transfer In/(Out)	\$ -	\$ 3,663	\$ -	\$ 3,663	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ 3,663	\$ -	\$ 3,663	\$ -
Excess Revenues/(Expenditures)	\$ 342,594	\$ 356,579	\$ 3,019	\$ 359,598	\$ 364,011

Principal - 11/1/2024	\$ 145,000
Interest - 11/1/2024	\$ 136,200
Total	\$ 281,200

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

Windsor at Westside
Community Development District
Series 2016 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/23	\$ 5,800,000.00	\$ 140,000.00	\$ 139,087.50	\$ 415,287.50
05/01/24	\$ 5,660,000.00	\$ -	\$ 136,200.00	
11/01/24	\$ 5,660,000.00	\$ 145,000.00	\$ 136,200.00	\$ 414,409.38
05/01/25	\$ 5,515,000.00	\$ -	\$ 133,209.38	
11/01/25	\$ 5,515,000.00	\$ 150,000.00	\$ 133,209.38	\$ 413,325.00
05/01/26	\$ 5,365,000.00	\$ -	\$ 130,115.63	
11/01/26	\$ 5,365,000.00	\$ 155,000.00	\$ 130,115.63	\$ 412,034.38
05/01/27	\$ 5,210,000.00	\$ -	\$ 126,918.75	
11/01/27	\$ 5,050,000.00	\$ 160,000.00	\$ 126,918.75	\$ 410,537.50
05/01/28	\$ 5,050,000.00	\$ -	\$ 123,618.75	
11/01/28	\$ 5,050,000.00	\$ 170,000.00	\$ 123,618.75	\$ 413,200.00
05/01/29	\$ 4,880,000.00	\$ -	\$ 119,581.25	
11/01/29	\$ 4,880,000.00	\$ 175,000.00	\$ 119,581.25	\$ 410,006.25
05/01/30	\$ 4,705,000.00	\$ -	\$ 115,425.00	
11/01/30	\$ 4,705,000.00	\$ 185,000.00	\$ 115,425.00	\$ 411,456.25
05/01/31	\$ 4,520,000.00	\$ -	\$ 111,031.25	
11/01/31	\$ 4,520,000.00	\$ 195,000.00	\$ 111,031.25	\$ 412,431.25
05/01/32	\$ 4,325,000.00	\$ -	\$ 106,400.00	
11/01/32	\$ 4,325,000.00	\$ 205,000.00	\$ 106,400.00	\$ 412,931.25
05/01/33	\$ 4,120,000.00	\$ -	\$ 101,531.25	
11/01/33	\$ 4,120,000.00	\$ 215,000.00	\$ 101,531.25	\$ 412,956.25
05/01/34	\$ 3,905,000.00	\$ -	\$ 96,425.00	
11/01/34	\$ 3,905,000.00	\$ 225,000.00	\$ 96,425.00	\$ 412,506.25
05/01/35	\$ 3,680,000.00	\$ -	\$ 91,081.25	
11/01/35	\$ 3,680,000.00	\$ 235,000.00	\$ 91,081.25	\$ 411,581.25
05/01/36	\$ 3,445,000.00	\$ -	\$ 85,500.00	
11/01/36	\$ 3,445,000.00	\$ 245,000.00	\$ 85,500.00	\$ 410,181.25
05/01/37	\$ 3,200,000.00	\$ -	\$ 79,681.25	
11/01/37	\$ 3,200,000.00	\$ 255,000.00	\$ 79,681.25	\$ 408,306.25
05/01/38	\$ 2,945,000.00	\$ -	\$ 73,625.00	
11/01/38	\$ 2,945,000.00	\$ 265,000.00	\$ 73,625.00	\$ 405,625.00
05/01/39	\$ 2,680,000.00	\$ -	\$ 67,000.00	
11/01/39	\$ 2,680,000.00	\$ 280,000.00	\$ 67,000.00	\$ 407,000.00
05/01/40	\$ 2,400,000.00	\$ -	\$ 60,000.00	
11/01/40	\$ 2,400,000.00	\$ 295,000.00	\$ 60,000.00	\$ 407,625.00
05/01/41	\$ 2,105,000.00	\$ -	\$ 52,625.00	
11/01/41	\$ 2,105,000.00	\$ 310,000.00	\$ 52,625.00	\$ 407,500.00
05/01/42	\$ 1,795,000.00	\$ -	\$ 44,875.00	
11/01/42	\$ 1,795,000.00	\$ 325,000.00	\$ 44,875.00	\$ 406,625.00
05/01/43	\$ 1,470,000.00	\$ -	\$ 36,750.00	
11/01/43	\$ 1,470,000.00	\$ 340,000.00	\$ 36,750.00	\$ 405,000.00
05/01/44	\$ 1,130,000.00	\$ -	\$ 28,250.00	
11/01/44	\$ 1,130,000.00	\$ 360,000.00	\$ 28,250.00	\$ 407,500.00
05/01/45	\$ 770,000.00	\$ -	\$ 19,250.00	
11/01/45	\$ 770,000.00	\$ 375,000.00	\$ 19,250.00	\$ 404,125.00
05/01/46	\$ 395,000.00	\$ -	\$ 9,875.00	
11/01/46	\$ 395,000.00	\$ 395,000.00	\$ 9,875.00	\$ 404,875.00
		\$ 5,930,000.00	\$ 4,317,881.25	\$ 10,247,881.25

Windsor at Westside
Community Development District
Proposed Budget
Capital Reserves Fund

Description	Adopted Budget FY2023	Actuals Thru 6/30/23	Projected Next 3 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)					
Transfer In (Out)	\$ -	\$ -	\$ 158,570	\$ 158,570	\$ 8,093
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 158,570	\$ 158,570	\$ 8,093
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ 158,570	\$ 158,570	\$ 8,093
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ 158,570
Fund Balance - Ending	\$ -	\$ -	\$ 158,570	\$ 158,570	\$ 166,663

SECTION B

RESOLUTION 2023-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**"), attached hereto as **Exhibit "A"** and incorporated by reference herein; and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

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

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

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

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

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

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

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

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

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

PASSED AND ADOPTED this 11th day of August 2023.

ATTEST:

**WINDSOR AT WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Budget
Exhibit B: Assessment Roll

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

SECTION V

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, **June 9, 2023** at 10:00 a.m. in the Club at Windsor at Westside, 2100 Tripoli Court, 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 phone</i>	Attorney
Broc Althafer <i>by phone</i>	Engineer
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 no comments, the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

- A. Appointment of Individual to Fill the Board Vacancies**
- B. Administration of Oath of Office to Newly Elected Board Member**
- C. Consideration of Resolution 2023-06 Electing Officers**

This item was tabled.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the February 24, 2023 Meeting

On MOTION by Mr. Franklin seconded by Mr. Owen with all in favor the minutes of February 24, 2023 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2023-06 Approving the Fiscal Year 2024 Budget and Setting a Public Hearing

Mr. Showe stated Resolution 2023-06 approves the proposed fiscal year 2024 budget and sets the public hearing for August 11, 2023 for adoption. Once approved we will transmit the approved budget to the county and post it on the district website. We are starting a capital reserve fund with some of the changes we made in irrigation, expanded landscape repair and the assessments remain the same.

On MOTION by Mr. Stewart seconded by Mr. Owen with all in favor Resolution 2023-06 approving the proposed fiscal year 2024 budget and setting the public hearing for August 11, 2023 was approved.

SIXTH ORDER OF BUSINESS

Consideration of Agreement Regarding the Installation of Directional Road Signs

Mr. Showe stated at the last meeting we discussed agreements between the district and Windsor at Westside HOA regarding signage. Counsel drafted the appropriate agreement, which is on the agenda for your approval.

On MOTION by Mr. Franklin seconded by Mr. Owen with all in favor the agreement regarding the installation of directional signs was approved.

SEVENTH ORDER OF BUSINESS

Review of Fiscal Year 2023 Financial Audit Report

Mr. Showe stated in the report to management the auditor found no current year or prior year findings and it is a clean audit.

On MOTION by Mr. Stewart seconded by Mr. Owen with all in favor the fiscal year 2023 audit was accepted and staff authorized to transmit the final document to the State of Florida.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

Mr. Althafer stated in accordance with the master trust indenture I'm required yearly to do a site visit to inspect the CDD improvements. I conducted that visit on June 5, 2023 and from what I saw everything appears to be in good working order and operation and maintenance is doing a good job based on the current budget. Everything is looking pretty good.

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. Presentation of Number of Registered Voters – 46

A copy of the letter from the supervisors of elections indicating that there are 46 registered voters residing within the district was included in the agenda package.

iv. Field Manager's Report

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Supervisors Requests

Mr. Franklin stated just a reminder to file your form 1.

TENTH ORDER OF BUSINESS

Public Comment Period

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the meeting adjourned at 10:36 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION VI

SECTION C

SECTION 1

Windsor at Westside
Community Development District

Summary of Invoices
May 1, 2023 through July 28, 2023

Fund	Date	Check No.'s	Amount
General Fund	5/12/23	678-683	\$ 16,971.48
	5/25/23	684-685	\$ 952.19
	6/14/23	686-687	\$ 10,027.37
	6/21/23	688-690	\$ 1,754.68
	6/28/23	691-692	\$ 4,399.66
	7/6/23	693-694	\$ 5,586.25
	7/19/23	695-696	\$ 6,113.45
	7/27/23	697	\$ 322.00
Total			\$ 46,127.08

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/12/23	00015	3/31/23	210145	202303	320-53800-46200		LAKE MAINTENANCE - MAR 23 APPLIED AQUATIC MANAGEMENT, INC	*	894.00	894.00	000678
5/12/23	00031	5/01/23	8384756	202305	320-53800-46400		LANDSCPE MNT CNTRCT-MAY23 BRIGHTVIEW LANDSCAPE SERVICES, INC.	*	4,836.25	4,836.25	000679
5/12/23	99999	5/12/23	VOID	202305	000-00000-00000		VOID CHECK *****INVALID VENDOR NUMBER*****	C	.00	.00	000680
5/12/23	00001	4/01/23	206	202304	310-51300-34000		MANAGEMENT FEES - APR 23	*	3,446.92		
		4/01/23	206	202304	310-51300-35200		WEBSITE ADMIN - APR 23	*	83.33		
		4/01/23	206	202304	310-51300-35100		INFORMATION TECH - APR 23	*	150.00		
		4/01/23	206	202304	310-51300-31300		DISSEMINATION - APR 23	*	583.33		
		4/01/23	206	202304	310-51300-51000		OFFICE SUPPLIES	*	.27		
		4/01/23	206	202304	310-51300-42000		POSTAGE	*	5.40		
		4/01/23	207	202304	320-53800-12000		FIELD MANAGEMENT - APR 23	*	886.25		
		5/01/23	208	202305	310-51300-34000		MANAGEMENT FEES - MAY 23	*	3,446.92		
		5/01/23	208	202305	310-51300-35200		WEBSITE ADMIN - MAY 23	*	83.33		
		5/01/23	208	202305	310-51300-35100		INFORMATION TECH - MAY 23	*	150.00		
		5/01/23	208	202305	310-51300-31300		DISSEMINATION - MAY 23	*	583.33		
		5/01/23	208	202305	310-51300-51000		OFFICE SUPPLIES	*	.03		
		5/01/23	208	202305	310-51300-42000		POSTAGE	*	11.80		
		5/01/23	209	202305	320-53800-12000		FIELD MANAGEMENT - MAY 23 GOVERNMENTAL MANAGEMENT SERVICES	*	886.25	10,317.16	000681
5/12/23	00012	3/13/23	2018672	202303	310-51300-49100		2022 TAX ROLL YEAR OSCEOLA COUNTY PROPERTY APPRAISER	*	324.07	324.07	000682

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 #
5/12/23	00032	4/30/23	7403	202304	320-53800-46700		CLEAN BASIN FOUNT - APR23 SITEX AQUATICS LLC	*	600.00	600.00	000683
5/25/23	00015	4/30/23	210833	202304	320-53800-46200		LAKE MAINTENANCE - APR 23 APPLIED AQUATIC MANAGEMENT, INC	*	894.00	894.00	000684
5/25/23	00026	4/10/23	9B727754	202304	310-51300-48000		NOT OF METTING DATES-FY23 OSCEOLA NEWS GAZETTE	*	58.19	58.19	000685
6/14/23	00031	6/01/23	8428971	202306	320-53800-46400		LANDSCAPE MGMT CONT JUN23 BRIGHTVIEW LANDSCAPE SERVICES, INC.	*	4,836.25	4,836.25	000686
6/14/23	00001	6/01/23	210	202306	310-51300-34000		MANAGEMENT FEES JUN23	*	3,446.92		
		6/01/23	210	202306	310-51300-35200		WEBSITE ADMIN JUN23	*	83.33		
		6/01/23	210	202306	310-51300-35100		INFORMATION TECH JUN23	*	150.00		
		6/01/23	210	202306	310-51300-31300		DISSEMINATION SVCS JUN23	*	583.33		
		6/01/23	210	202306	310-51300-51000		OFFICE SUPPLIES JUN23	*	.06		
		6/01/23	210	202306	310-51300-42000		POSTAGE JUN23	*	41.23		
		6/01/23	211	202306	320-53800-12000		FIELD MANAGEMENT JUN23	*	886.25		
							GOVERNMENTAL MANAGEMENT SERVICES			5,191.12	000687
6/21/23	00015	5/31/23	211578	202305	320-53800-46200		LAKE MAINTENANCE MAY23 APPLIED AQUATIC MANAGEMENT, INC	*	894.00	894.00	000688
6/21/23	00029	6/21/23	3238057	202305	310-51300-31500		GENERAL COUNSEL MAY23 KUTAK ROCK LLP	*	660.00	660.00	000689
6/21/23	00004	5/31/23	07371778	202305	310-51300-48000		NOT OF HEARING 05/31/23 ORLANDO SENTINEL	*	200.68	200.68	000690
6/28/23	00031	6/26/23	8485300	202306	320-53800-46600		IRRIGATION REPAIRS JUN23 BRIGHTVIEW LANDSCAPE SERVICES, INC.	*	3,399.66	3,399.66	000691

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 #
6/28/23	00005	6/20/23	11268	202306	310	51300	31100		ANNUAL INSPECTION REPORT OSCEOLA ENGINEERING INC.	*	1,000.00	1,000.00	000692
7/06/23	00031	7/01/23	8472856	202306	320	53800	46400		LANDSCAPE MAINT JUL23 BRIGHTVIEW LANDSCAPE SERVICES, INC.	*	4,836.25	4,836.25	000693
7/06/23	00032	6/30/23	7544	202306	320	53800	46700		CLEAN BASIN FOUNT - JUN23 SITEX AQUATICS LLC	*	750.00	750.00	000694
7/19/23	00015	6/30/23	212355	202306	320	53800	46200		LAKE MAINTENANCE JUN23 APPLIED AQUATIC MANAGEMENT, INC	*	894.00	894.00	000695
7/19/23	00001	7/01/23	212	202307	310	51300	34000		MANAGEMENT FEES JUL23	*	3,446.92		
		7/01/23	212	202307	310	51300	35200		WEBSITE ADMIN JUL23	*	83.33		
		7/01/23	212	202307	310	51300	35100		INFORMATION TECH JUL23	*	150.00		
		7/01/23	212	202307	310	51300	31300		DISSEMINATION SVCS JUL23	*	583.33		
		7/01/23	212	202307	310	51300	51000		OFFICE SUPPLIES JUL23	*	12.77		
		7/01/23	212	202307	310	51300	42000		POSTAGE JUL23	*	5.40		
		7/01/23	212	202307	310	51300	42500		COPIES JUL23	*	51.45		
		7/01/23	213	202307	320	53800	12000		FIELD MANAGEMENT JUL23	*	886.25		
									GOVERNMENTAL MANAGEMENT SERVICES			5,219.45	000696
7/27/23	00029	7/24/23	3252922	202306	310	51300	31500		GENERAL COUNSEL JUN23 KUTAK ROCK LLP	*	322.00	322.00	000697
TOTAL FOR BANK A											46,127.08		
TOTAL FOR REGISTER											46,127.08		

WIND WINDSOR AT WES ZYAN

SECTION 2

Windsor at Westside
Community Development District

Unaudited Financial Reporting
June 30, 2023



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Windsor at Westside
Community Development District
Combined Balance Sheet
June 30, 2023

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash:			
Operating Account	\$ 425,482	\$ -	\$ 425,482
Investments:			
<u>Series 2015</u>			
Reserve	\$ -	\$ 139,838	\$ 139,838
Revenue	\$ -	\$ 243,421	\$ 243,421
Interest	\$ -	\$ 242	\$ 242
Sinking Fund	\$ -	\$ 34	\$ 34
<u>Series 2016</u>			
Reserve	\$ -	\$ 211,927	\$ 211,927
Revenue	\$ -	\$ 338,847	\$ 338,847
Interest	\$ -	\$ 362	\$ 362
Principal	\$ -	\$ 52	\$ 52
General Redemption	\$ -	\$ 245	\$ 245
Due From General Fund	\$ -	\$ 34,401	\$ 34,401
Total Assets	\$ 425,482	\$ 969,370	\$ 1,394,852
Liabilities:			
Accounts Payable	\$ 2,566	\$ -	\$ 2,566
Due To Debt Service	\$ 34,401	\$ -	\$ 34,401
Total Liabilites	\$ 36,967	\$ -	\$ 36,967
Fund Balance:			
Restricted For:			
Debt Service - Series 2015	\$ -	\$ 393,538	\$ 393,538
Debt Service - Series 2016	\$ -	\$ 575,832	\$ 575,832
Unassigned	\$ 388,515	\$ -	\$ 388,515
Total Fund Balances	\$ 388,515	\$ 969,370	\$ 1,357,885
Total Liabilities & Fund Balance	\$ 425,482	\$ 969,370	\$ 1,394,852

Windsor at Westside
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2023

	Adopted Budget	Prorated Budget Thru 06/30/23	Actual Thru 06/30/23	Variance
Revenues:				
O&M Assessments	\$ 444,642	\$ 444,642	\$ 448,169	\$ 3,528
Total Revenues	\$ 444,642	\$ 444,642	\$ 448,169	\$ 3,528
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fee	\$ 7,200	\$ 5,400	\$ 1,800	\$ 7,200
FICA Expense	\$ 367	\$ 275	\$ 92	\$ 367
Engineering	\$ 5,000	\$ 3,750	\$ 1,350	\$ 2,400
Attorney	\$ 10,000	\$ 7,500	\$ 3,215	\$ 4,286
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Dissemination	\$ 7,000	\$ 5,250	\$ 5,250	\$ 0
Annual Audit	\$ 3,900	\$ 3,900	\$ 4,000	\$ (100)
Trustee Fees	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 41,363	\$ 31,022	\$ 31,022	\$ (0)
Information Technology	\$ 1,800	\$ 1,350	\$ 1,350	\$ -
Website Maintenance	\$ 1,000	\$ 750	\$ 750	\$ 0
Telephone	\$ 100	\$ 75	\$ -	\$ 75
Postage	\$ 300	\$ 225	\$ 2,398	\$ (2,173)
Insurance	\$ 7,215	\$ 7,215	\$ 6,464	\$ 751
Printing & Binding	\$ 500	\$ 375	\$ 108	\$ 267
Legal Advertising	\$ 3,000	\$ 2,250	\$ 464	\$ 1,786
Other Current Charges	\$ 1,000	\$ 750	\$ 429	\$ 321
Property Appraiser	\$ 500	\$ 324	\$ 324	\$ -
Office Supplies	\$ 200	\$ 150	\$ 2	\$ 148
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 103,520	\$ 83,187	\$ 71,642	\$ 15,328

Windsor at Westside
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2023

	Adopted Budget	Prorated Budget Thru 06/30/23	Actual Thru 06/30/23	Variance
<i>Operation and Maintenance</i>				
Contract Services				
Field Services	\$ 10,635	\$ 7,977	\$ 7,976	\$ 0
Landscape Maintenance - Contract	\$ 63,000	\$ 47,250	\$ 43,526	\$ 3,724
Lake Maintenance	\$ 10,500	\$ 7,875	\$ 8,046	\$ (171)
Wetland Monitoring & Maintenance	\$ 9,400	\$ 7,050	\$ -	\$ 7,050
Property Insurance	\$ 2,786	\$ 2,786	\$ 2,554	\$ 232
Repairs & Maintenance				
Landscape Maintenance - Other	\$ 10,000	\$ 7,500	\$ 15,686	\$ (8,186)
Repairs and Maintenance	\$ 2,500	\$ 1,875	\$ -	\$ 1,875
Operating Supplies	\$ 1,000	\$ 750	\$ -	\$ 750
Irrigation Repairs	\$ 10,000	\$ 7,500	\$ 10,142	\$ (2,642)
Signage	\$ 800	\$ 600	\$ -	\$ 600
Fountain Maintenance	\$ 2,520	\$ 1,890	\$ 5,850	\$ (3,960)
Subtotal	\$ 123,141	\$ 93,053	\$ 93,780	\$ (727)
Utility				
Electric	\$ 5,280	\$ 3,960	\$ 3,394	\$ 566
Irrigation Water	\$ 202,200	\$ 151,650	\$ 88,822	\$ 62,828
Other				
Contingency	\$ 10,500	\$ 7,875	\$ 3,600	\$ 4,275
Subtotal	\$ 217,980	\$ 163,485	\$ 95,815	\$ 67,670
Total O&M Expenses:	\$ 341,121	\$ 256,538	\$ 189,595	\$ 66,942
Total Expenditures	\$ 444,642	\$ 339,724	\$ 261,237	\$ 82,271
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 186,932	\$ -
Fund Balance - Beginning	\$ -	\$ -	\$ 201,583	\$ -
Fund Balance - Ending	\$ -	\$ -	\$ 388,515	\$ -

Windsor at Westside

Community Development District

Debt Service Fund - Series 2015

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2023

	Adopted Budget	Prorated Budget Thru 06/30/23	Actual Thru 06/30/23	Variance
Revenues:				
Special Assessments	\$ 276,443	\$ 276,443	\$ 278,635	\$ 2,192
Interest	\$ 250	\$ 250	\$ 8,534	\$ 8,284
Total Revenues	\$ 276,693	\$ 276,693	\$ 287,169	\$ 10,476
Expenditures:				
Interest - 11/1	\$ 94,644	\$ 94,644	\$ 94,644	\$ -
Principal - 11/1	\$ 85,000	\$ 85,000	\$ 85,000	\$ -
Interest - 5/1	\$ 92,944	\$ 92,944	\$ 92,944	\$ -
Total Expenditures	\$ 272,588	\$ 272,588	\$ 272,588	\$ -
Other Financing Sources:				
Transfer In/(Out)	\$ -	\$ -	\$ (3,663)	\$ 3,663
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (3,663)	\$ 3,663
Excess Revenues (Expenditures)	\$ 4,105		\$ 10,919	
Fund Balance - Beginning	\$ 241,045		\$ 382,620	
Fund Balance - Ending	\$ 245,150		\$ 393,538	

Windsor at Westside

Community Development District

Debt Service Fund - Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2023

	Adopted Budget	Prorated Budget Thru 06/30/23	Actual Thru 06/30/23	Variance
Revenues:				
Special Assessments	\$ 419,451	\$ 419,451	\$ 422,777	\$ 3,327
Interest	\$ 250	\$ 250	\$ 12,077	\$ 11,827
Total Revenues	\$ 419,701	\$ 419,701	\$ 434,854	\$ 15,153
Expenditures:				
Interest - 11/1	\$ 141,769	\$ 141,769	\$ 141,769	\$ -
Principal - 11/1	\$ 130,000	\$ 130,000	\$ 130,000	\$ -
Interest - 5/1	\$ 139,088	\$ 139,088	\$ 139,088	\$ -
Total Expenditures	\$ 410,856	\$ 410,856	\$ 410,856	\$ -
Other Financing Sources:				
Transfer In/(Out)	\$ -	\$ -	\$ 3,663	\$ (3,663)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 3,663	\$ (3,663)
Excess Revenues (Expenditures)	\$ 8,844		\$ 27,660	
Fund Balance - Beginning	\$ 333,749		\$ 548,171	
Fund Balance - Ending	\$ 342,594		\$ 575,832	

Windsor at Westside
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
O&M Assessments	\$ -	\$ 59,302	\$ 316,401	\$ 9,333	\$ 13,255	\$ 9,109	\$ 18,789	\$ 4,309	\$ 17,672	\$ -	\$ -	\$ -	\$ 448,169
Total Revenues	\$ -	\$ 59,302	\$ 316,401	\$ 9,333	\$ 13,255	\$ 9,109	\$ 18,789	\$ 4,309	\$ 17,672	\$ -	\$ -	\$ -	\$ 448,169
Expenditures:													
General & Administrative:													
Supervisor Fee	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ 1,800
FICA Expense	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ 92
Engineering	\$ 150	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,350
Attorney	\$ 342	\$ 782	\$ 257	\$ 70	\$ 782	\$ -	\$ -	\$ 660	\$ 322	\$ -	\$ -	\$ -	\$ 3,215
Arbitrage	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ -	\$ -	\$ -	\$ 5,250
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Management Fees	\$ 3,447	\$ 3,447	\$ 3,447	\$ 3,447	\$ 3,447	\$ 3,447	\$ 3,447	\$ 3,447	\$ 3,447	\$ -	\$ -	\$ -	\$ 31,022
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ 1,350
Website Maintenance	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ 750
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 2,282	\$ 4	\$ 35	\$ 6	\$ 8	\$ 4	\$ 5	\$ 12	\$ 41	\$ -	\$ -	\$ -	\$ 2,398
Insurance	\$ 6,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,464
Printing & Binding	\$ -	\$ -	\$ 5	\$ 25	\$ -	\$ 79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108
Legal Advertising	\$ 205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ 201	\$ -	\$ -	\$ -	\$ -	\$ 464
Other Current Charges	\$ 97	\$ 107	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ 63	\$ -	\$ -	\$ -	\$ 429
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ 2
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 18,979	\$ 5,156	\$ 5,113	\$ 4,365	\$ 9,254	\$ 11,671	\$ 4,327	\$ 5,194	\$ 5,690	\$ -	\$ -	\$ -	\$ 71,642

Windsor at Westside
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Operation and Maintenance</i>													
Contract Services													
Field Services	\$ 886	\$ 886	\$ 886	\$ 886	\$ 886	\$ 886	\$ 886	\$ 886	\$ 886	\$ -	\$ -	\$ -	7,976
Landscape Maintenance - Contract	\$ 4,836	\$ 4,836	\$ 4,836	\$ 4,836	\$ 4,836	\$ 4,836	\$ 4,836	\$ 4,836	\$ 4,836	\$ -	\$ -	\$ -	43,526
Lake Maintenance	\$ 894	\$ 894	\$ 894	\$ 894	\$ 894	\$ 894	\$ 894	\$ 894	\$ 894	\$ -	\$ -	\$ -	8,046
Wetland Monitoring & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Property Insurance	\$ 2,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,554
Repairs & Maintenance													
Landscape Maintenance - Other	\$ 6,562	\$ -	\$ -	\$ 6,929	\$ -	\$ 2,194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,686
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ 2,993	\$ -	\$ 3,499	\$ -	\$ 250	\$ -	\$ -	\$ 3,400	\$ -	\$ -	\$ -	10,142
Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fountain Maintenance	\$ 600	\$ 600	\$ 750	\$ 600	\$ 600	\$ 750	\$ 600	\$ 600	\$ 750	\$ -	\$ -	\$ -	5,850
Subtotal	\$ 16,333	\$ 10,210	\$ 7,367	\$ 17,645	\$ 7,217	\$ 9,811	\$ 7,217	\$ 7,217	\$ 10,766	\$ -	\$ -	\$ -	93,780
Utility													
Electric	\$ 392	\$ 287	\$ 395	\$ 384	\$ 474	\$ 419	\$ 418	\$ 417	\$ 209	\$ -	\$ -	\$ -	3,394
Irrigation Water	\$ 22,343	\$ 362	\$ 8,154	\$ 8,097	\$ 7,158	\$ 5,787	\$ 7,166	\$ 5,349	\$ 24,406	\$ -	\$ -	\$ -	88,822
Other													
Contingency	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,600
Subtotal	\$ 26,335	\$ 650	\$ 8,548	\$ 8,480	\$ 7,632	\$ 6,206	\$ 7,584	\$ 5,766	\$ 24,615	\$ -	\$ -	\$ -	95,815
Total O&M Expenses:	\$ 42,668	\$ 10,859	\$ 15,915	\$ 26,125	\$ 14,849	\$ 16,017	\$ 14,800	\$ 12,982	\$ 35,381	\$ -	\$ -	\$ -	189,595
Total Expenditures	\$ 61,646	\$ 16,016	\$ 21,028	\$ 30,490	\$ 24,103	\$ 27,687	\$ 19,128	\$ 18,177	\$ 41,071	\$ -	\$ -	\$ -	261,237
Excess Revenues (Expenditures)	\$ (61,646)	\$ 43,286	\$ 295,372	\$ (21,157)	\$ (10,848)	\$ (18,579)	\$ (339)	\$ (13,868)	\$ (23,399)	\$ -	\$ -	\$ -	186,932

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	\$139,838
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)
CURRENT BONDS OUTSTANDING	\$3,665,000

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	\$211,927
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)
CURRENT BONDS OUTSTANDING	\$5,800,000

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%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Commissions</i>	<i>Discount/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>Series 2015 Debt Service</i>	<i>Series 2016 Debt Service</i>	<i>Total</i>
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
02/09/23	ACH	\$34,693.58	(\$693.87)	\$0.00	\$0.00	\$33,999.71	\$13,254.93	\$8,240.84	\$12,503.94	\$33,999.71
03/10/23	ACH	\$23,841.38	(\$476.83)	\$0.00	\$0.00	\$23,364.55	\$9,108.77	\$5,663.09	\$8,592.69	\$23,364.55
04/11/23	ACH	\$48,226.80	(\$964.53)	\$0.00	\$0.00	\$47,262.27	\$18,425.40	\$11,455.41	\$17,381.46	\$47,262.27
04/11/23	ACH	\$823.86	(\$16.48)	\$0.00	\$0.00	\$807.38	\$314.76	\$195.69	\$296.93	\$807.38
04/24/23	ACH	\$0.00	\$0.00	\$0.00	\$124.35	\$124.35	\$48.48	\$30.14	\$45.73	\$124.35
05/10/23	ACH	\$11,278.01	(\$225.56)	\$0.00	\$0.00	\$11,052.45	\$4,308.84	\$2,678.89	\$4,064.72	\$11,052.45
06/12/23	ACH	\$9,138.97	(\$182.78)	\$0.00	\$0.00	\$8,956.19	\$3,491.61	\$2,170.80	\$3,293.78	\$8,956.19
06/16/23	ACH	\$37,115.99	(\$742.32)	\$0.00	\$0.00	\$36,373.67	\$14,180.43	\$8,816.24	\$13,377.00	\$36,373.67
TOTAL		\$ 1,172,323.52	\$ (23,446.47)	\$ -	\$ 704.39	\$ 1,149,581.44	\$ 448,169.23	\$ 278,635.11	\$ 422,777.10	\$ 1,149,581.44

101%	Net Percent Collected
0	Balance Remaining to Collect

SECTION 3

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

The Board of Supervisors of the *Windsor at Westside Community Development District* will hold their regularly scheduled public meetings for **Fiscal Year 2024** at **10:00 am at the Hart Memorial Library, 211 E. Dakin Ave., Kissimmee, FL 34741**, as follows:

December 29, 2023

February 23, 2024

May 31, 2024

June 28, 2024

July 26, 2024

August 23, 2024

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

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

There may be occasions when one or more Supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at that meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

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

SECTION D

SECTION 1

*Item will be
provided under
separate cover.*

SECTION 2

*Item will be
provided under
separate cover.*