

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

***Agenda***

***February 23, 2024***

# 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 16, 2024

**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 23, 2024, 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. Approval of Minutes of the August 11, 2023, Board of Supervisors Meeting
4. Consideration of AA1 Series 2015 and AA2 Series 2016 Arbitrage Rebate Proposal
5. Ratification of Audit Engagement Letter with Grau & Associates
6. Ratification of Agreement with Osceola County Property Appraiser
7. Staff Reports
  - A. Attorney
    - i. Review of Ethics Training Memo
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
  - D. Field Manager's Report
8. Supervisor's Requests
9. Public Comment Period
10. Adjournment

# MINUTES

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

The regular meeting of the Board of Supervisors of the Windsor at Westside Community Development District was held Friday, **August 11, 2023** at 10:00 a.m. in 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
Atlee Mercer	Assistant Secretary

Also present were:

Jason Showe	Manager
Sarah Sandy	Attorney by telephone
Broc Althafer	Engineer by telephone
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. Review of Resume from Atlee Mercer**

A copy of Atlee Mercer's resume was included in the agenda package.

**B. Appointment of Individual to Fill the Board Vacancy in Seat 4 with a Term Ending November 2024**

On MOTION by Mr. Owen seconded by Mr. Franklin with all in favor Atlee Mercer was appointed to fill seat 4.

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

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

Mr. Showe gave an overview of the new supervisor information being: form 1 statement of financial interests, contact information sheet, I9 and W4 forms, guide to the sunshine law, and public records law.

**D. Consideration of Resolution 2023-03 Electing Officers**

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor Resolution 2013-03 adding Atlee Mercer as an assistant secretary was approved.

**FOURTH ORDER OF BUSINESS**

**Public Hearing**

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

**A. Consideration of Resolution 2023-07 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations**

Mr. Showe stated Resolution 2023-07 adopts the fiscal year 2024 budget that has no proposed increase.

There are no members of the public present to provide comment.

On MOTION by Mr. Franklin seconded by Mr. Mercer with all in favor Resolution 2023-07 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations was approved.

**B. Consideration of Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll**

Mr. Showe stated Resolution 2023-08 imposes the special assessments and certifies the assessment roll and attached to the resolution will be the adopted budget and assessment roll.

On MOTION by Mr. Franklin seconded by Mr. Steward with all in favor Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll was approved.

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

**FIFTH ORDER OF BUSINESS**

**Approval of the Minutes of the June 6, 2023 Meeting**

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the minutes of June 6, 2023 meeting were approved as presented.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

There being none, the next item followed.

**B. Engineer**

There being none, the next item followed.

**C. Manager**

**i. Approval of Check Register**

On MOTION by Mr. Stewart seconded by Mr. Mercer 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. Review of Fiscal Year 2024 Meeting Schedule**

Mr. Showe stated we presented two meeting schedules as an option. We can continue to meet here on those Fridays at 10:00 a.m. and we know that some board members have a meeting in Celebration on Wednesdays.

On MOTION by Mr. Stewart seconded by Mr. Mercer with all in favor the fiscal year 2024 meeting schedule was approved reflecting the following dates: December 8, 2023, February 23, 2024, May 31, 2024, June 28, 2024, July 26, 2024 and August 30, 2024.

**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**

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor the agreements with Aquatic Plant Management and BrightView Landscape for fiscal year 2024 were approved and district counsel was authorized to prepare the standard form agreements.

Mr. Hatton stated on the edges of the conservation areas in the back there are some pepper trees invading a little bit.

**SEVENTH ORDER OF BUSINESS                      Supervisors Requests**

There being no comments, the next item followed.

**EIGHTH ORDER OF BUSINESS                      Public Comment Period**

Mr. Showe stated our next meeting will be December 8, 2023.

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor the meeting adjourned at 10:14 a.m.



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Secretary/Assistant Secretary

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Chairman/Vice Chairman

# SECTION IV

**Arbitrage Rebate Computation  
Proposal For  
Windsor at Westside  
Community Development District  
(Osceola County, Florida)**

**\$4,190,000 Special Assessment Bonds, Series 2015  
(Assessment Area One Project)**

**\$6,535,000 Special Assessment Bonds, Series 2016  
(Assessment Area Two Project)**



**AMTEC**



# 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)

September 11, 2023

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

Re: Windsor at Westside Community Development District (Osceola County, Florida)  
\$4,190,000 Special Assessment Bonds, Series 2015 (Assessment Area One Project) & \$6,535,000  
Special Assessment Bonds, Series 2016 (Assessment Area Two Project)

Dear Ms. Costa:

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

### **Firm History**

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 7,300 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

### **Southeast Client Base**

We provide arbitrage rebate services to over 400 bond issues aggregating more than \$10 billion of tax-exempt debt in the southeastern United States. We have recently performed computations for the Magnolia West, East Park, Palm Coast Park, and Town Center at Palm Coast Park Community Development Districts. Additionally, we are exclusive rebate consultant to the Town of Palm Beach and Broward County in Florida. Nationally, we are rebate consultants for the City of Lubbock (TX), the City of Tulsa (OK) and the States of Connecticut, New Jersey, Montana, West Virginia, Vermont, Mississippi and Alaska.

We have established “bond year ends” based upon the anniversary of the closing date for each series of Bonds.

## Proposal

We are proposing rebate computation services based on the following:

- \$4,190,000 Special Assessment Bonds, Series 2015 (Assessment Area One Project);
- \$6,535,000 Special Assessment Bonds, Series 2016 (Assessment Area Two Project);
- Fixed Rate Debt; and
- Acquisition & Construction, Capitalized Interest, Cost of Issuance, Reserve and Debt Service Accounts.

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

Our annual guaranteed fee for rebate computations is \$450 per year for each series of Bonds. AMTEC will encompass all activity from the date of each closing through the next Computation Date for each bond issue. Our fee is based upon the size of the debt as well its complexity. The fee is payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following tables.

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

Report Date	Type of Report	Period Covered	Fee
January 31, 2023	Rebate and Opinion	Closing – June 23, 2020 (5 Bond Years of Activity)	\$2,250
August 31, 2023	Rebate and Opinion	Closing – August 31, 2023 (3 Bond Years of Activity)	\$1,350
May 31, 2024	Rebate and Opinion	Closing – May 31, 2024	\$450
June 23, 2025	Rebate and Opinion	Closing – June 23, 2025	\$450

### AMTEC's Professional Fee – Series 2016 Bonds

Report Date	Type of Report	Period Covered	Fee
November 30, 2023	Rebate and Opinion	Closing – November 30, 2023	\$450
November 30, 2024	Rebate and Opinion	Closing – November 30, 2024	\$450
November 30, 2025	Rebate and Opinion	Closing – November 30, 2025	\$450
February 1, 2026	Rebate and Opinion	Closing – February 1, 2026	\$450

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

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

## AMTEC's Scope of Services

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;
- Reconciliation of the sources and uses of funds from the bond documentation;
- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

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

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

The parties have executed this Agreement on \_\_\_\_\_, 2023.

Windsor at Westside Community  
Development District

Consultant: American Municipal Tax-Exempt  
Compliance Corporation



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

By: Michael J. Scarfo  
Senior Vice President

# SECTION V



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

December 14, 2023

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

We are pleased to confirm our understanding of the services we are to provide Windsor at Westside Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Windsor at Westside Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

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

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

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

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

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

#### **Audit Objectives**

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

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



**Examination Objective**

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

**Other Services**

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

**Management Responsibilities**

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

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

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

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

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

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

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

**Audit Procedures—General**

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

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

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

**Audit Procedures—Internal Control**

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

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

**Audit Procedures—Compliance**

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

**Engagement Administration, Fees, and Other**

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

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

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

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

Our fee for these services will not exceed \$4,100 for the September 30, 2023 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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

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

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

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

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

Very truly yours,

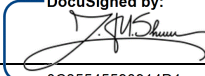
Grau & Associates



\_\_\_\_\_  
Antonio J. Grau

RESPONSE:

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

DocuSigned by:  
  
By: \_\_\_\_\_  
0C35545590914D1...  
Title: District Manager  
Date: 12/14/2023



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



Peer Review  
Program

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

**March 17, 2023**

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

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

# SECTION VI



# 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, 2024** and shall run until **December 31, 2024**, 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: \_\_\_\_\_

1/29/2024

Windsor at Westside CDD

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

Print: \_\_\_\_\_

Title: \_\_\_\_\_

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

Jas M. Shaw  
District Manager  
11/14/23

Please returned signed **original copy**, no later than January 31, 2024

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

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

# SECTION VII

# SECTION A



## KUTAKROCK

Development and Improvement Districts Practice Group



ABOUT US

SERVICES

NEWS & PUBLICATIONS

### **District Managers,**

As of January 1, 2024, all Board Supervisors of Florida Community special districts are required to complete four (4) hours of ethics training each year that addresses at a minimum, s. 8, Art. II of the State Constitution, the Code of Ethics for Public Officers and Employees, and the public records and public meetings laws of Florida. The purpose of this email is to notify you of free, on-demand resources available to Board Supervisors to satisfy this requirement. Further information regarding the requisite training is available on the [Florida Commission on Ethics' \("COE"\) website](#).

Please share this information with Board Supervisors or include in the next available agenda package. As always, if you have any questions, please do not hesitate to reach out to your Kutak Rock attorney.

### **Free Training Resources**

The COE has produced several free, online training tutorials that will satisfy the ethics component of the annual training. The on-demand videos are available at the link below. Further, the website provides additional links to resources that Supervisors can access to complete the training requirements.

#### ***Florida Commission on Ethics Training Resources***

Please note that the COE-produced content only provides free training for the ethics component of the annual training. However, the Office of the Attorney General of the State of Florida offers a free, two-hour online audio course that covers the Sunshine Law and Public Records Act components of the requisite training. The on-demand audio course is available at the link below.

#### ***Office of the Attorney General Training Resources***

## Compliance

Each year when Supervisors complete the required financial disclosure form (Form 1 Statement of Financial Interests), Supervisors must mark a box confirming that he or she has completed the ethics training requirements. At this time there is no requirement to submit a certificate; however, the COE advises that Supervisors keep a record of all trainings completed (including date and time of completion), in the event Supervisors are ever asked to provide proof of completion. The training is a calendar year requirement and corresponds to the form year. So, Supervisors will not report their 2024 training until they fill out their Form 1 for the 2025 year.

We have received multiple inquiries as to whether Board Supervisors are required to annually file Form 6 in addition to Form 1. Currently, Board Supervisors continue to be exempt from the requirement to file Form 6.

Finally, with respect to the annual filing of Form 1, beginning this year the Commission on Ethics will be requiring electronic submission of Form 1. Filers, including Board Supervisors, should be receiving an email directly from the Commission on Ethics, providing detailed information about the electronic filing process and the upcoming deadline of July 1, 2024. Note the submission of the forms will no longer be handled through county Supervisor of Election's offices.



kutakrock.com

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This is a publication of Kutak Rock LLP. It is intended to notify our clients and friends of current events and provide general information.

This is not intended, nor should it be used, as specific legal advice, and it does not create an attorney-client relationship.

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# SECTION C

# SECTION 1

# Windsor at Westside

Community Development District

## Summary of Invoices

July 29, 2023 through February 09, 2024

Fund	Date	Check No.'s	Amount
General Fund	8/2/23	698	\$ 894.00
	8/9/23	699-701	\$ 11,195.63
	8/23/23	702	\$ 541.86
	8/24/23	703-704	\$ 3,895.12
	9/6/23	705	\$ 750.00
	9/13/23	706-707	\$ 39,630.49
	9/20/23	708	\$ 78.19
	9/27/23	709-710	\$ 11,017.84
	10/4/23	711-714	\$ 4,039.00
	10/19/23	715-716	\$ 10,755.23
	10/25/23	717	\$ 2,500.00
	10/26/23	718-719	\$ 10,766.10
	11/1/23	720-721	\$ 4,090.00
	11/8/23	722	\$ 10,303.35
	11/15/23	723-25	\$ 6,518.06
	11/22/23	726	\$ 800.00
	12/13/23	727-728	\$ 8,927.21
	12/20/23	729-731	\$ 8,403.77
	1/3/24	732	\$ 600.00
	1/10/24	733-734	\$ 10,508.94
	1/17/24	735	\$ 894.00
	1/31/24	736	\$ 601,893.52
	2/7/24	737-739	\$ 2,872.18
<b>Total</b>			<b>\$ 751,874.49</b>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/02/23	00015	7/15/23	212821	202307	320	53800	46200		LAKE MAINTENANCE JUL23	*	894.00		
									APPLIED AQUATIC MANAGEMENT, INC			894.00	000698
8/09/23	00031	8/01/23	8515447	202308	320	53800	46400		LANDSCAPE MAINT AUG23	*	4,836.25		
									BRIGHTVIEW LANDSCAPE SERVICES, INC.			4,836.25	000699
8/09/23	00001	8/01/23	214	202308	310	51300	34000		MANAGEMENT FEES AUG23	*	3,446.92		
		8/01/23	214	202308	310	51300	35200		WEBSITE ADMIN AUG23	*	83.33		
		8/01/23	214	202308	310	51300	35100		INFORMATION TECH AUG23	*	150.00		
		8/01/23	214	202308	310	51300	31300		DISSEMINATION SVCS AUG23	*	583.33		
		8/01/23	214	202308	310	51300	51000		OFFICE SUPPLIES AUG23	*	.18		
		8/01/23	214	202308	310	51300	42000		POSTAGE AUG23	*	9.37		
		8/01/23	215	202308	320	53800	12000		FIELD MANAGEMENT AUG23	*	886.25		
									GOVERNMENTAL MANAGEMENT SERVICES			5,159.38	000700
8/09/23	00032	5/31/23	7420	202305	320	53800	46700		CLEAN BASIN FOUNT - MAY23	*	600.00		
		7/31/23	7674B	202307	320	53800	46700		CLEAN BASIN FOUNT - JUL23	*	600.00		
									SITEX AQUATICS LLC			1,200.00	000701
8/23/23	00004	7/31/23	07708677	202307	310	51300	48000		NOT OF PH/BUDGET FY24	*	541.86		
									TRIBUNE PUBLISHING COMPANY LLC DBA			541.86	000702
8/24/23	00015	8/15/23	213581	202308	320	53800	46200		LAKE MAINTENANCE AUG23	*	894.00		
									APPLIED AQUATIC MANAGEMENT, INC			894.00	000703
8/24/23	00031	8/21/23	8553919	202308	320	53800	46600		IRRIGATION REPAIRS AUG23	*	3,001.12		
									BRIGHTVIEW LANDSCAPE SERVICES, INC.			3,001.12	000704
9/06/23	00032	8/31/23	7660B-16	202308	320	53800	46700		CLEAN BASIN FOUNT-AUG23	*	750.00		
									SITEX AQUATICS LLC			750.00	000705

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 #
9/13/23	00001	9/01/23	216	202309	310-51300-34000		MANAGEMENT FEES SEP23	*	3,446.92		
9/01/23		216	202309	310-51300-35200		WEBSITE ADMIN SEP23	*	83.33			
9/01/23		216	202309	310-51300-35100		INFORMATION TECH SEP23	*	150.00			
9/01/23		216	202309	310-51300-31300		DISSEMINATION SVCS SEP23	*	583.33			
9/01/23		216	202309	310-51300-51000		OFFICE SUPPLIES SEP23	*	.21			
9/01/23		216	202309	310-51300-42000		POSTAGE SEP23	*	4.41			
9/01/23		216	202309	310-51300-42500		COPIES SEP23	*	17.85			
9/01/23		217	202309	320-53800-12000		FIELD MANAGEMENT SEP23	*	886.25			
GOVERNMENTAL MANAGEMENT SERVICES										5,172.30	000706
9/13/23	00013	9/11/23	09112023	202309	300-20700-10000		TXFER OF TAX RCPTS S2015	*	13,688.48		
9/11/23		09112023	202309	300-20700-10000		TXFER OF TAX RCPTS S2016	*	20,769.71			
WINDSOR AT WESTSIDE CDD C/O REGIONS										34,458.19	000707
9/20/23	00026	9/01/23	9B727754	202309	310-51300-48000		NOTICE OF MEETING DATES	*	78.19		
OSCEOLA NEWS GAZETTE										78.19	000708
9/27/23	00031	9/18/23	8595990	202309	320-53800-46500		ADD PLANTS TO MONUMENT	*	675.84		
BRIGHTVIEW LANDSCAPE SERVICES, INC.										675.84	000709
9/27/23	00006	9/22/23	20117	202309	300-15500-10000		FY24 INSURANCE POLICY	*	10,342.00		
EGIS INSURANCE & RISK ADVISORS										10,342.00	000710
10/04/23	00028	9/21/23	36407	202309	320-53800-46600		ANNUAL BACKFLOW TEST	*	65.00		
AARON'S BACKFLOW SERVICES										65.00	000711
10/04/23	00015	9/15/23	214319	202309	320-53800-46200		LAKE MAINTENANCE SEP23	*	894.00		
APPLIED AQUATIC MANAGEMENT, INC										894.00	000712
10/04/23	00031	9/20/23	8598484	202309	320-53800-46300		CONSERV AREA CHEM APPLCTN	*	2,500.00		
BRIGHTVIEW LANDSCAPE SERVICES, INC.										2,500.00	000713
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 #
10/04/23	00029	9/27/23	3282421	202308	310	51300	31500		GENERAL COUNSEL AUG23	*	580.00		
									KUTAK ROCK LLP			580.00	000714
10/19/23	00001	9/30/23	220	202310	310	51300	31700		ASSESSMENT ROLL FY24	*	5,300.00		
		10/01/23	218	202310	310	51300	34000		MANAGEMENT FEES OCT23	*	3,653.75		
		10/01/23	218	202310	310	51300	35200		WEBSITE ADMIN OCT23	*	88.33		
		10/01/23	218	202310	310	51300	35100		INFORMATION TECH OCT23	*	159.00		
		10/01/23	218	202310	310	51300	31300		DISSEMINATION SVCS OCT23	*	583.33		
		10/01/23	218	202310	310	51300	51000		OFFICE SUPPLIES OCT23	*	.06		
		10/01/23	218	202310	310	51300	42000		POSTAGE OCT23	*	1.26		
		10/01/23	219	202310	320	53800	12000		FIELD MANAGEMENT OCT23	*	939.50		
									GOVERNMENTAL MANAGEMENT SERVICES			10,725.23	000715
10/19/23	00029	10/16/23	3295681	202309	310	51300	31500		GENERAL COUNSEL SEP23	*	30.00		
									KUTAK ROCK LLP			30.00	000716
10/25/23	00031	9/29/23	5701672	202308	320	53800	46500		APPLICATION #1 ARBORNOTE	*	2,500.00		
									BRIGHTVIEW LANDSCAPE SERVICES, INC.			2,500.00	000717
10/26/23	00031	9/01/23	8623241	202309	320	53800	46400		LANDSCAPE MAINT SEP23	*	5,083.05		
		10/01/23	8623254	202310	320	53800	46400		LANDSCAPE MAINT OCT23	*	5,083.05		
									BRIGHTVIEW LANDSCAPE SERVICES, INC.			10,166.10	000718
10/26/23	00032	9/28/23	7795B	202309	320	53800	46700		CLEAN BASIN FOUNT - SEP23	*	600.00		
									SITEX AQUATICS LLC			600.00	000719
11/01/23	00034	10/28/23	1882	202310	320	53800	47000		WASHED VINYL FENCE/WALL	*	3,490.00		
									PRESSURE WASH THIS			3,490.00	000720
11/01/23	00032	10/28/23	7572B	202310	320	53800	46700		CLEAN BESIN FOUNT - OCT23	*	600.00		
									SITEX AQUATICS LLC			600.00	000721

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 #
11/08/23	00031	10/25/23	8661498	202310	320	53800	46300		HERBICIDE APPLICATION #3	*	2,500.00		
		10/27/23	8665958	202310	320	53800	46600		IRRIGATION REPAIRS OCT23	*	2,720.30		
		11/01/23	8649515	202311	320	53800	46400		LANDSCAPE MAINT NOV23	*	5,083.05		
BRIGHTVIEW LANDSCAPE SERVICES, INC.											10,303.35	000722	
11/15/23	00015	10/31/23	215085	202310	320	53800	46200		LAKE MAINTENANCE OCT23	*	894.00		
APPLIED AQUATIC MANAGEMENT, INC											894.00	000723	
11/15/23	00002	10/02/23	89155	202310	310	51300	54000		SPECIAL DISTRICT FEE FY24	*	175.00		
DEPARTMENT OF ECONOMIC OPPORTUNITY											175.00	000724	
11/15/23	00001	11/01/23	221	202311	310	51300	34000		MANAGEMENT FEES NOV23	*	3,653.75		
		11/01/23	221	202311	310	51300	35200		WEBSITE ADMIN NOV23	*	88.33		
		11/01/23	221	202311	310	51300	35100		INFORMATION TECH NOV23	*	159.00		
		11/01/23	221	202311	310	51300	31300		DISSEMINATION SVCS NOV23	*	583.33		
		11/01/23	221	202311	310	51300	51000		OFFICE SUPPLIES NOV23	*	.30		
		11/01/23	221	202311	310	51300	42000		POSTAGE NOV23	*	24.85		
		11/01/23	222	202311	320	53800	12000		FIELD MANAGEMENT NOV23	*	939.50		
GOVERNMENTAL MANAGEMENT SERVICES											5,449.06	000725	
11/22/23	00005	11/17/23	11528	202308	310	51300	31100		CDD MEETING 06/09 & 08/11	*	800.00		
OSCEOLA ENGINEERING INC.											800.00	000726	
12/13/23	00031	11/30/23	8708586	202311	320	53800	46500		CUT BACK CONSERV OVERGRTH	*	3,500.00		
BRIGHTVIEW LANDSCAPE SERVICES, INC.											3,500.00	000727	
12/13/23	00001	12/01/23	223	202312	310	51300	34000		MANAGEMENT FEES DEC23	*	3,653.75		
		12/01/23	223	202312	310	51300	35200		WEBSITE ADMIN DEC23	*	88.33		
		12/01/23	223	202312	310	51300	35100		INFORMATION TECH DEC23	*	159.00		

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 #
12/01/23		223		202312	310-51300-31300		DISSEMINATION SVCS DEC23	*	583.33		
12/01/23		223		202312	310-51300-51000		OFFICE SUPPLIES DEC23	*	.15		
12/01/23		223		202312	310-51300-42000		POSTAGE DEC23	*	3.15		
12/01/23		224		202312	320-53800-12000		FIELD MANAGEMENT DEC23	*	939.50		
GOVERNMENTAL MANAGEMENT SERVICES										5,427.21	000728
12/20/23	00015	11/30/23	215789	202311	320-53800-46200		LAKE MAINTENANCE NOV23	*	894.00		
APPLIED AQUATIC MANAGEMENT, INC										894.00	000729
12/20/23	00031	12/01/23	8690591	202312	320-53800-46400		LANDSCAPE MAINT DEC23	*	5,083.05		
		12/11/23	8717153	202310	320-53800-46600		IRRIGATION REPAIRS OCT23	*	1,676.72		
BRIGHTVIEW LANDSCAPE SERVICES, INC.										6,759.77	000730
12/20/23	00032	11/30/23	7709B	202311	320-53800-46700		CLEAN BASIN FOUNT - NOV23	*	750.00		
SITEX AQUATICS LLC										750.00	000731
1/03/24	00032	12/31/23	7831B	202312	320-53800-46700		CLEAN BASIN FOUNT - DEC23	*	600.00		
SITEX AQUATICS LLC										600.00	000732
1/10/24	00031	1/01/24	8728812	202401	320-53800-46400		LANDSCAPE MAINT JAN24	*	5,083.05		
BRIGHTVIEW LANDSCAPE SERVICES, INC.										5,083.05	000733
1/10/24	00001	1/01/24	225	202401	310-51300-34000		MANAGEMENT FEES JAN24	*	3,653.75		
		1/01/24	225	202401	310-51300-35200		WEBSITE ADMIN JAN24	*	88.33		
		1/01/24	225	202401	310-51300-35100		INFORMATION TECH JAN24	*	159.00		
		1/01/24	225	202401	310-51300-31300		DISSEMINATION SVCS JAN24	*	583.33		
		1/01/24	225	202401	310-51300-51000		OFFICE SUPPLIES JAN24	*	.09		
		1/01/24	225	202401	310-51300-42000		POSTAGE JAN24	*	1.89		
		1/01/24	226	202401	320-53800-12000		FIELD MANAGEMENT JAN24	*	939.50		
GOVERNMENTAL MANAGEMENT SERVICES										5,425.89	000734

WIND WINDSOR AT WES ZYAN

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/17/24	00015	12/31/23 216608	202312 320-53800-46200	LAKE MAINTENANCE DEC23	*	894.00	
				APPLIED AQUATIC MANAGEMENT, INC			894.00 000735
1/31/24	00013	1/24/24 01242024	202401 300-20700-10000	TRANS OF TAX RCPTS S2015	*	239,101.42	
		1/24/24 01242024	202401 300-20700-10000	TRANS OF TAX RCPTS S2016	*	362,792.10	
				WINDSOR AT WESTSIDE CDD C/O REGIONS			601,893.52 000736
2/07/24	00015	1/15/24 217050	202401 320-53800-46200	LAKE MAINTENANCE JAN24	*	894.00	
				APPLIED AQUATIC MANAGEMENT, INC			894.00 000737
2/07/24	00031	1/22/24 8755901	202401 320-53800-46600	IRRIGATION REPAIRS JAN24	*	1,813.18	
				BRIGHTVIEW LANDSCAPE SERVICES, INC.			1,813.18 000738
2/07/24	00029	1/30/24 3342216	202312 310-51300-31500	GENERAL COUNSEL OCT/DEC23	*	165.00	
				KUTAK ROCK LLP			165.00 000739
TOTAL FOR BANK A						751,874.49	
TOTAL FOR REGISTER						751,874.49	

WIND WINDSOR AT WES ZYAN

# SECTION 2

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

***Unaudited Financial Reporting***  
***December 31, 2023***



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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**  
**December 31, 2023**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
Cash:			
Operating Account	\$ 1,085,191	\$ -	\$ 1,085,191
Investments:			
<u>Series 2015</u>			
Reserve	\$ -	\$ 140,024	\$ 140,024
Revenue	\$ -	\$ 83,075	\$ 83,075
Interest	\$ -	\$ 282	\$ 282
Sinking Fund	\$ -	\$ 272	\$ 272
<u>Series 2016</u>			
Reserve	\$ -	\$ 212,148	\$ 212,148
Revenue	\$ -	\$ 93,288	\$ 93,288
Interest	\$ -	\$ 423	\$ 423
Principal	\$ -	\$ 424	\$ 424
General Redemption	\$ -	\$ 251	\$ 251
Due From General Fund	\$ -	\$ 582,576	\$ 582,576
<b>Total Assets</b>	<b>\$ 1,085,191</b>	<b>\$ 1,112,765</b>	<b>\$ 2,197,955</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 1,659	\$ -	\$ 1,659
Due To Debt Service	\$ 582,576	\$ -	\$ 582,576
<b>Total Liabilities</b>	<b>\$ 584,235</b>	<b>\$ -</b>	<b>\$ 584,235</b>
Restricted For:			
Debt Service - Series 2015	\$ -	\$ 455,081	\$ 455,081
Debt Service - Series 2016	\$ -	\$ 657,683	\$ 657,683
Unassigned	\$ 500,955	\$ -	\$ 500,955
<b>Total Fund Balances</b>	<b>\$ 500,955</b>	<b>\$ 1,112,765</b>	<b>\$ 1,613,720</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 1,085,191</b>	<b>\$ 1,112,765</b>	<b>\$ 2,197,955</b>

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

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

	Adopted Budget	Prorated Budget Thru 12/31/23	Actual Thru 12/31/23	Variance
<b>Revenues:</b>				
O&M Assessments	\$ 444,642	\$ 368,595	\$ 368,595	\$ -
<b>Total Revenues</b>	<b>\$ 444,642</b>	<b>\$ 368,595</b>	<b>\$ 368,595</b>	<b>\$ -</b>
<b>Expenditures:</b>				
<b>General &amp; Administrative:</b>				
Supervisor Fee	\$ 7,200	\$ 1,800	\$ -	\$ 1,800
FICA Expense	\$ 367	\$ 92	\$ -	\$ 92
Engineering	\$ 5,000	\$ 1,250	\$ -	\$ 1,250
Attorney	\$ 10,000	\$ 2,500	\$ 165	\$ 2,335
Arbitrage	\$ 900	\$ -	\$ -	\$ -
Dissemination	\$ 7,000	\$ 1,750	\$ 1,750	\$ 0
Annual Audit	\$ 4,100	\$ -	\$ -	\$ -
Trustee Fees	\$ 7,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
Management Fees	\$ 43,845	\$ 10,961	\$ 10,961	\$ (0)
Information Technology	\$ 1,908	\$ 477	\$ 477	\$ -
Website Maintenance	\$ 1,060	\$ 265	\$ 265	\$ 0
Postage	\$ 300	\$ 75	\$ 29	\$ 46
Insurance	\$ 7,111	\$ 7,111	\$ 6,690	\$ 421
Printing & Binding	\$ 500	\$ 125	\$ -	\$ 125
Legal Advertising	\$ 3,000	\$ 750	\$ -	\$ 750
Other Current Charges	\$ 1,000	\$ 250	\$ 286	\$ (36)
Property Appraiser	\$ 500	\$ -	\$ -	\$ -
Office Supplies	\$ 200	\$ 50	\$ 1	\$ 49
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 106,466</b>	<b>\$ 32,931</b>	<b>\$ 26,099</b>	<b>\$ 6,832</b>



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

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

	Adopted Budget	Prorated Budget Thru 12/31/23	Actual Thru 12/31/23	Variance
<b><u>Operation and Maintenance</u></b>				
<b>Contract Services</b>				
Field Services	\$ 11,274	\$ 2,818	\$ 2,819	\$ (0)
Landscape Maintenance - Contract	\$ 63,000	\$ 15,750	\$ 15,249	\$ 501
Lake Maintenance	\$ 11,688	\$ 2,922	\$ 2,682	\$ 240
Property Insurance	\$ 3,831	\$ 3,831	\$ 3,652	\$ 179
<b>Repairs &amp; Maintenance</b>				
Landscape Maintenance - Other	\$ 20,000	\$ 5,000	\$ 3,500	\$ 1,500
Repairs and Maintenance	\$ 20,000	\$ 5,000	\$ -	\$ 5,000
Operating Supplies	\$ 1,000	\$ 250	\$ -	\$ 250
Irrigation Repairs	\$ 12,000	\$ 3,000	\$ 4,397	\$ (1,397)
Signage	\$ 800	\$ 200	\$ -	\$ 200
Fountain Maintenance	\$ 10,710	\$ 2,678	\$ 1,950	\$ 728
Wetland Monitoring & Maintenance	\$ 10,000	\$ 2,500	\$ 2,500	\$ -
<b>Subtotal</b>	<b>\$ 164,303</b>	<b>\$ 43,949</b>	<b>\$ 36,749</b>	<b>\$ 7,200</b>
<b>Utility</b>				
Electric	\$ 5,280	\$ 1,320	\$ 155	\$ 1,165
Irrigation Water	\$ 150,000	\$ 37,500	\$ 53,456	\$ (15,956)
<b>Other</b>				
Contingency	\$ 10,500	\$ 2,625	\$ 3,490	\$ (865)
<b>Subtotal</b>	<b>\$ 165,780</b>	<b>\$ 41,445</b>	<b>\$ 57,101</b>	<b>\$ (15,656)</b>
<b>Total O&amp;M Expenses:</b>	<b>\$ 330,083</b>	<b>\$ 85,394</b>	<b>\$ 93,850</b>	<b>\$ (8,456)</b>
<b>Total Expenditures</b>	<b>\$ 436,549</b>	<b>\$ 118,325</b>	<b>\$ 119,949</b>	<b>\$ (1,624)</b>
<b><u>Other Financing Sources/Uses:</u></b>				
Transfer In/(Out)	\$ (8,093)	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/Uses</b>	<b>\$ (8,093)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (0)</b>		<b>\$ 248,646</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 252,309</b>	
<b>Fund Balance - Ending</b>	<b>\$ (0)</b>		<b>\$ 500,955</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 December 31, 2023

	Adopted Budget	Prorated Budget Thru 12/31/23	Actual Thru 12/31/23	Variance
<b>Revenues:</b>				
Special Assessments	\$ 276,443	\$ 229,162	\$ 229,162	\$ -
Interest	\$ 250	\$ 250	\$ 4,447	\$ 4,197
<b>Total Revenues</b>	<b>\$ 276,693</b>	<b>\$ 229,412</b>	<b>\$ 233,609</b>	<b>\$ 4,197</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 92,944	\$ 92,944	\$ 92,944	\$ -
Principal - 11/1	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Interest - 5/1	\$ 90,694	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 273,638</b>	<b>\$ 182,944</b>	<b>\$ 182,944</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 3,055</b>		<b>\$ 50,666</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 263,160</b>		<b>\$ 404,416</b>	
<b>Fund Balance - Ending</b>	<b>\$ 266,215</b>		<b>\$ 455,081</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 December 31, 2023

	Adopted Budget	Prorated Budget Thru 12/31/23	Actual Thru 12/31/23	Variance
<b>Revenues:</b>				
Special Assessments	\$ 419,451	\$ 347,711	\$ 347,711	\$ -
Interest	\$ 250	\$ 250	\$ 6,337	\$ 6,087
<b>Total Revenues</b>	<b>\$ 419,701</b>	<b>\$ 347,961</b>	<b>\$ 354,048</b>	<b>\$ 6,087</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 139,088	\$ 139,088	\$ 139,088	\$ -
Principal - 11/1	\$ 140,000	\$ 140,000	\$ 140,000	\$ -
Interest - 5/1	\$ 136,200	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 415,288</b>	<b>\$ 279,088</b>	<b>\$ 279,088</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 4,413</b>		<b>\$ 74,960</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 359,598</b>		<b>\$ 582,723</b>	
<b>Fund Balance - Ending</b>	<b>\$ 364,011</b>		<b>\$ 657,683</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	\$ -	\$ 39,034	\$ 329,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368,595
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 39,034</b>	<b>\$ 329,560</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 368,595</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ -	\$ -	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 583	\$ 583	\$ 583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Management Fees	\$ 3,654	\$ 3,654	\$ 3,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,961
Information Technology	\$ 159	\$ 159	\$ 159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 477
Website Maintenance	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265
Postage	\$ 1	\$ 25	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29
Insurance	\$ 6,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,690
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 88	\$ 97	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 16,739</b>	<b>\$ 4,606</b>	<b>\$ 4,753</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,099</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	\$ 940	\$ 940	\$ 940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,819
Landscape Maintenance - Contract	\$ 5,083	\$ 5,083	\$ 5,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,249
Lake Maintenance	\$ 894	\$ 894	\$ 894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,682
Wetland Monitoring & Maintenance	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Property Insurance	\$ 3,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,652
<b>Repairs &amp; Maintenance</b>													
Landscape Maintenance - Other	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 4,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,397
Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fountain Maintenance	\$ 600	\$ 750	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,950
<b>Subtotal</b>	<b>\$ 18,066</b>	<b>\$ 11,167</b>	<b>\$ 7,517</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,749</b>
<b>Utility</b>													
Electric	\$ 31	\$ 31	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155
Irrigation Water	\$ 25,904	\$ 11,359	\$ 16,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,456
<b>Other</b>													
Contingency	\$ 3,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,490
<b>Subtotal</b>	<b>\$ 29,425</b>	<b>\$ 11,390</b>	<b>\$ 16,286</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,101</b>
<b>Total O&amp;M Expenses:</b>	<b>\$ 47,491</b>	<b>\$ 22,556</b>	<b>\$ 23,803</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,850</b>
<b>Total Expenditures</b>	<b>\$ 64,229</b>	<b>\$ 27,163</b>	<b>\$ 28,556</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 119,949</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (64,229)</b>	<b>\$ 11,872</b>	<b>\$ 301,004</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 248,646</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	\$140,024
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)
LESS: PRINCIPAL PAYMENT 11/1/23	(\$90,000)
<b>CURRENT BONDS OUTSTANDING</b>	<b>\$3,575,000</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	\$212,148
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)
LESS: PRINCIPAL PAYMENT 11/1/23	(\$140,000)
<b>CURRENT BONDS OUTSTANDING</b>	<b>\$5,660,000</b>

**Windsor at Westside**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**Special Assessment Receipts**  
**Fiscal Year 2024**

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
11/10/23	ACH	\$2,456.91	(\$49.14)	\$0.00	\$0.00	\$2,407.77	\$938.68	\$583.59	\$885.50	\$2,407.77
11/24/23	ACH	\$99,712.20	(\$1,994.24)	\$0.00	\$0.00	\$97,717.96	\$38,095.76	\$23,684.84	\$35,937.36	\$97,717.96
12/11/23	ACH	\$1,291.91	(\$25.85)	\$0.00	\$0.00	\$1,266.06	\$493.58	\$306.87	\$465.61	\$1,266.06
12/11/23	ACH	\$838,496.95	(\$16,769.93)	\$0.00	\$0.00	\$821,727.02	\$320,353.81	\$199,169.87	\$302,203.34	\$821,727.02
12/22/23	ACH	\$22,804.83	(\$456.10)	\$0.00	\$0.00	\$22,348.73	\$8,712.74	\$5,416.88	\$8,219.11	\$22,348.73
<b>TOTAL</b>		<b>\$ 964,762.80</b>	<b>\$ (19,295.26)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 945,467.54</b>	<b>\$ 368,594.57</b>	<b>\$ 229,162.05</b>	<b>\$ 347,710.92</b>	<b>\$ 945,467.54</b>

<b>83%</b>	<b>Net Percent Collected</b>
<b>\$ 195,068.68</b>	<b>Balance Remaining to Collect</b>