

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

Agenda

August 8, 2025

AGENDA

Windsor at Westside

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

August 1, 2025

**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 8, 2025, at 10:00 AM at the Hart Memorial Library, 211 E. Dakin Ave, Kissimmee, Florida 34741**. Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Appointment of Individual to Vacant Seat 5
 - B. Administration of Oath of Office to Newly Elected Supervisor
 - C. Consideration of Resolution 2025-05 Appointing an Assistant Secretary
4. Approval of Minutes of the May 30, 2025, Board of Supervisors Meeting
5. Public Hearing
 - A. Consideration of Resolution 2025-06 Adopting the Fiscal Year 2026 Approved Budget and Appropriating Funds
 - B. Consideration of Resolution 2025-07 Imposing Fiscal Year 2026 Special Assessments and Certifying an Assessment Roll
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Approval of Fiscal Year 2026 Meeting Schedule
 - iv. District Goals and Objectives
 - D. Field Manager's Report
7. Supervisor's Requests
8. Adjournment

SECTION III

SECTION C

RESOLUTION 2025-05

**A RESOLUTION OF THE WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT APPOINTING
AN ASSISTANT SECRETARY OF THE BOARD OF
SUPERVISORS**

WHEREAS, the Board of Supervisors of the Windsor at Westside Community Development District desires to appoint _____ as an Assistant Secretary.

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

_____ is appointed as Assistant Secretary of the Board of Supervisors

ADOPTED ON THIS DAY OF 2025.

ATTEST

**WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/ Assistant Secretary

Chairman/ Vice Chairman

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, May 30, 2025 at 10:00 a.m. at the Hart Memorial Library, 211 E. Dakin Avenue, Kissimmee, Florida.

Present and constituting a quorum were:

Duane (Rocky) Owen
Tom Franklin
Atlee Mercer
Scott Stewart

Chairman
Vice Chairman
Assistant Secretary
Assistant Secretary

Also present were:

Jason Showe
Sarah Sandy
Broc Althafer
Jarett Wright

Manager
Attorney by telephone
Engineer by telephone
Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Appointment of Individual to Fill the Board Vacancy in Seat 5

B. Administration of Oath of Office to Newly Elected Supervisor

C. Consideration of Resolution 2025-02 Electing Officers

This item tabled.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the November 8, 2024 Landowner and Board of Supervisors Meeting

On MOTION by Mr. Owen seconded by Mr. Mercer with all in favor the minutes of November 8, board of supervisors meeting were approved as presented and the landowner meeting minutes were accepted.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2025-04 Approving the Proposed Fiscal Year 2026 Budget and Setting a Public Hearing to Adopt

Mr. Showe stated Resolution 2025-04 approves the proposed fiscal year 2026 budget and sets the public hearing for August 8, 2025. The proposed budget will be transmitted to the local governments and posted on the district's website. We were able to keep assessments level this year and there will be no increase in assessments.

Last year we increased the water fees for irrigation and with a lot of the work we have done out there we have been able to reduce some of those fees and we will allocate some funding to the capital reserve. We still have some ongoing issues that are being worked on.

On MOTION by Mr. Franklin seconded by Mr. Owen with all in favor Resolution 2025-04 approving the fiscal year 2026 budget and setting the public hearing for August 8, 2025 was approved.

SIXTH ORDER OF BUSINESS

Presentation of the Fiscal Year 2024 Audit Report

Mr. Showe stated you have been provided a copy of the audit report and in the letter to management there were no current year findings, no prior year findings and it is a clean audit.

On MOTION by Mr. Mercer seconded by Mr. Owen with all in favor the fiscal year 2024 audit report was accepted.

SEVENTH ORDER OF BUSINESS

Ratification of Data Sharing & Usage Agreement with Osceola County Property Appraiser

On MOTION by Mr. Mercer seconded by Mr. Stewart with all in favor the data sharing and usage agreement with Osceola County Property Appraiser was ratified.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Register

On MOTION by Mr. Franklin seconded by Mr. Owen 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 Registered Voters - 60

A copy of the letter from the supervisor of elections indicating there are 60 registered voters residing within the district was provided in the agenda package.

iv. Reminder of Form 1 Filing Deadline – July 1st

Mr. Showe stated the form 1 needs to be filed by July 1st.

D. Field Manager's Report

Mr. Wright reviewed the field manager's report, copy of which was included in the agenda package and the board agreed with the plant replacement.

NINTH ORDER OF BUSINESS

Supervisors Requests

There being none,

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

RESOLUTION 2025-06
[FY 2026 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Windsor at Westside Community Development District ("**District**") prior to June 15, 2025, proposed budget(s) ("**Proposed Budget**") 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 general-purpose government(s) 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 on the Proposed Budget 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 in accordance with Section 189.016, *Florida Statutes*; 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.

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

SECTION 1. BUDGET

- a. 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.
- b. 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, 2026."

- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2026, the sum(s) set forth in **Exhibit A** 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 as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026 or within 60 days following the end of the FY 2026 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 this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

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

PASSED AND ADOPTED THIS 8TH DAY OF AUGUST 2025.

ATTEST:

**WINDSOR AT WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2026 Budget

Windsor at Westside
Community Development District

Proposed Budget
FY 2026



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Windsor at Westside
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
O&M Assessments	\$ 731,873	\$ 741,993	\$ -	\$ 741,993	\$ 731,873
Total Revenues	\$ 731,873	\$ 741,993	\$ -	\$ 741,993	\$ 731,873
Expenditures					
<i>General & Administrative</i>					
Supervisor Fee	\$ 7,200	\$ 1,600	\$ 1,400	\$ 3,000	\$ 7,200
FICA Expense	\$ 367	\$ 92	\$ 71	\$ 163	\$ 367
Engineering	\$ 5,000	\$ 400	\$ 1,200	\$ 1,600	\$ 5,000
Attorney	\$ 10,000	\$ 1,453	\$ 2,500	\$ 3,953	\$ 10,000
Arbitrage	\$ 900	\$ -	\$ 900	\$ 900	\$ 900
Dissemination	\$ 7,350	\$ 5,513	\$ 1,838	\$ 7,350	\$ 7,571
Annual Audit	\$ 4,100	\$ 4,200	\$ -	\$ 4,200	\$ 4,300
Trustee Fees	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ 7,700
Assessment Administration	\$ 5,565	\$ 5,565	\$ -	\$ 5,565	\$ 5,732
Management Fees	\$ 47,134	\$ 35,350	\$ 11,783	\$ 47,134	\$ 48,548
Information Technology	\$ 2,004	\$ 1,503	\$ 501	\$ 2,004	\$ 2,064
Website Maintenance	\$ 1,113	\$ 835	\$ 278	\$ 1,113	\$ 1,146
Postage	\$ 300	\$ 487	\$ 100	\$ 587	\$ 600
Insurance	\$ 7,359	\$ 7,359	\$ -	\$ 7,359	\$ 9,403
Printing & Binding	\$ 500	\$ 37	\$ 125	\$ 162	\$ 500
Legal Advertising	\$ 3,000	\$ 692	\$ 2,308	\$ 3,000	\$ 3,000
Other Current Charges	\$ 1,000	\$ 623	\$ 350	\$ 973	\$ 1,000
Property Appraiser	\$ 500	\$ 217	\$ -	\$ 217	\$ 500
Office Supplies	\$ 200	\$ 1	\$ 80	\$ 81	\$ 200
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 110,767	\$ 73,101	\$ 23,435	\$ 96,536	\$ 115,906

Windsor at Westside

Community Development District

Proposed Budget

General Fund

	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
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Operations & Maintenance

Contract Services

Field Services	\$ 15,000	\$ 11,250	\$ 3,750	\$ 15,000	\$ 15,450
Landscape Maintenance - Contract	\$ 60,997	\$ 44,067	\$ 14,619	\$ 58,687	\$ 62,826
Lake Maintenance	\$ 11,264	\$ 8,532	\$ 2,844	\$ 11,376	\$ 12,039
Property Insurance	\$ 4,127	\$ 3,561	\$ -	\$ 3,561	\$ 4,127

Repairs & Maintenance

Landscape Maintenance - Other	\$ 20,000	\$ 1,653	\$ 18,347	\$ 20,000	\$ 25,000
Repairs and Maintenance	\$ 20,000	\$ 1,158	\$ 5,000	\$ 6,158	\$ 20,000
Operating Supplies	\$ 1,000	\$ -	\$ 250	\$ 250	\$ 1,000
Irrigation Repairs	\$ 20,000	\$ 33,289	\$ 13,855	\$ 47,144	\$ 50,000
Signage	\$ 800	\$ -	\$ 200	\$ 200	\$ 800
Fountain Maintenance	\$ 10,710	\$ 5,279	\$ 1,777	\$ 7,055	\$ 11,031
Wetland Maintenance	\$ 10,000	\$ 8,958	\$ 3,572	\$ 12,530	\$ 10,000

Subtotal	\$ 173,898	\$ 117,746	\$ 64,214	\$ 181,961	\$ 212,273
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Utility

Electric	\$ 5,808	\$ 3,220	\$ 2,588	\$ 5,808	\$ 6,389
Irrigation & Water	\$ 405,900	\$ 40,914	\$ 101,475	\$ 142,389	\$ 275,000

Other

Contingency	\$ 10,500	\$ -	\$ 2,625	\$ 2,625	\$ 10,500
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Subtotal	\$ 422,208	\$ 44,134	\$ 106,688	\$ 150,822	\$ 291,889
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Total Operations & Maintenance:	\$ 596,106	\$ 161,880	\$ 170,902	\$ 332,782	\$ 504,162
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Other Expenditures

Transfer Out - Capital Reserve	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 111,805
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Total Other Expenditures	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 111,805
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Total Expenditures	\$ 731,873	\$ 234,981	\$ 219,337	\$ 454,318	\$ 731,873
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Excess Revenues/(Expenditures)	\$ -	\$ 507,012	\$ (219,337)	\$ 287,675	\$ -
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Fund Balance - Beginning	\$ -	\$ 113,147	\$ -	\$ 113,147	\$ -
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Fund Balance - Ending	\$ -	\$ 620,159	\$ (219,337)	\$ 400,822	\$ -
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	FY2025	FY2026
Net Assessments	\$ 731,873	\$ 731,873
Add: Discounts & Collection	\$ 46,715	\$ 46,715
Gross Assessments	\$ 778,589	\$ 778,589

FISCAL YEAR 2026

Product Type	Per Unit Net O&M Assessment	Per Unit Gross O&M Assessment
Townhome - 25'	\$ 1,023	\$ 1,088
Single Family 40'	\$ 1,091	\$ 1,161
Single Family 50'	\$ 1,364	\$ 1,451

GROSS PER UNIT ASSESSMENT COMPARISON CHART

Product Type	No. of Units	FY2025 Gross Per Unit Assessments	FY2026 Gross Per Unit Assessments	Increase/ (Decrease)
Townhome - 25'	148	\$ 1,088	\$ 1,088	\$ -
Single Family 40'	192	\$ 1,161	\$ 1,161	\$ -
Single Family 50'	272	\$ 1,451	\$ 1,451	\$ -

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 Commerce 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		\$ 4,791
		\$ 62,826

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	\$ 920	\$ 11,040
Contingency		\$ 999
		\$ 12,039

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 Lexington Pool Maintenance, Inc. for this service.

Description	Monthly	Annually
Fountain Maintenance	\$ 600	\$ 7,200
Quarterly Basin Cleaning		\$ 3,000
Contingency		\$ 831
		\$ 11,031

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
9100 8913 7564	8999 Monaco Blvd	\$ 386	\$ 4,632
	Contingency		\$ 1,757
			\$ 6,389

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 FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Special Assessments	\$ 276,443	\$ 279,102	\$ -	\$ 279,102	\$ 276,443
Interest Income	\$ 9,342	\$ 13,533	\$ 4,511	\$ 18,044	\$ 9,022
Carry Forward Surplus	\$ 288,525	\$ 288,772	\$ -	\$ 288,772	\$ 316,780
Total Revenues	\$ 574,310	\$ 581,407	\$ 4,511	\$ 585,918	\$ 602,245
Expenditures					
General & Administrative:					
Interest - 11/1	\$ 90,694	\$ 90,694	\$ -	\$ 90,694	\$ 88,444
Principal - 11/1	\$ 90,000	\$ 90,000	\$ -	\$ 90,000	\$ 95,000
Interest - 5/1	\$ 88,444	\$ 88,444	\$ -	\$ 88,444	\$ 86,069
Total Expenditures	\$ 269,138	\$ 269,138	\$ -	\$ 269,138	\$ 269,513
Excess Revenues/(Expenditures)	\$ 305,173	\$ 312,269	\$ 4,511	\$ 316,780	\$ 332,732

Principal - 11/1/2026	\$ 100,000
Interest - 11/1/2026	\$ 86,069
Total	<u>\$ 186,069</u>

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

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

Date	Balance	Principal	Interest	Total
11/01/25	\$ 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
		\$ 3,485,000.00	\$ 2,187,906.25	\$ 5,672,906.25

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

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<u>Revenues</u>					
Assessments	\$ 419,451	\$ 423,486	\$ -	\$ 423,486	\$ 419,451
Interest	\$ 13,327	\$ 19,257	\$ 6,419	\$ 25,677	\$ 12,838
Carry Forward Surplus	\$ 405,404	\$ 405,783	\$ -	\$ 405,783	\$ 440,536
Total Revenues	\$ 838,182	\$ 848,526	\$ 6,419	\$ 854,946	\$ 872,825
<u>Expenditures</u>					
<u>General & Administrative:</u>					
Interest - 11/1	\$ 136,200	\$ 136,200	\$ -	\$ 136,200	\$ 133,209
Principal - 11/1	\$ 145,000	\$ 145,000	\$ -	\$ 145,000	\$ 150,000
Interest - 5/1	\$ 133,209	\$ 133,209	\$ -	\$ 133,209	\$ 130,116
Total Expenditures	\$ 414,409	\$ 414,409	\$ -	\$ 414,409	\$ 413,325
Excess Revenues/(Expenditures)	\$ 423,773	\$ 434,117	\$ 6,419	\$ 440,536	\$ 459,500

Principal - 11/1/2026	\$ 130,116
Interest - 11/1/2026	\$ 155,000
Total	<u>\$ 285,116</u>

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
	<u>350</u>	<u>\$419,451</u>		

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

Date	Balance	Principal	Interest	Total
11/01/25	\$ 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
		\$ 5,515,000.00	\$ 3,492,328.13	\$ 9,007,328.13

Windsor at Westside
Community Development District
Proposed Budget
Capital Reserves Fund

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Forward Surplus	\$ 8,093	\$ -	\$ -	\$ -	\$ 25,000
Total Revenues	\$ 8,093	\$ -	\$ -	\$ -	\$ 25,000
<u>Expenditures</u>					
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources/(Uses)</u>					
Transfer In (Out)	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 111,805
Total Other Financing Sources/(Uses)	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 111,805
Excess Revenues/(Expenditures)	\$ 33,093	\$ -	\$ 25,000	\$ 25,000	\$ 136,805

SECTION B

RESOLUTION 2025-07
[FY 2026 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; 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, 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, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B ("Assessment Roll")**.

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

a. **Benefit Findings.** 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 is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance ("**O&M Assessment(s)**") is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

c. **Maximum Rate.** 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.

3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby certifies for collection the FY 2026 installment of the District's previously levied debt service special assessments ("**Debt Assessments**," and together with the O&M Assessments, the "**Assessments**") in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.

4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.

a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**"). That portion of the Assessment Roll which includes the Tax Roll Property 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 property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.

b. **Future Collection Methods.** The District's decision to collect 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.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. 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.

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.

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

PASSED AND ADOPTED this 8th day of August 2025.

ATTEST:

**WINDSOR AT WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

Windsor At Westside CDD	
FY 26 Assessment Roll	

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

ParcelID	Units	Type	O&M	2015 Debt	2016 Debt	Total
18-25-27-5590-0001-3030	1	Townhome	\$1,088.22		\$834.00	\$1,922.22
18-25-27-5590-0001-3040	1	Townhome	\$1,088.22		\$834.00	\$1,922.22
18-25-27-5590-0001-3050	1	Townhome	\$1,088.22		\$834.00	\$1,922.22
18-25-27-5590-0001-3060	1	Townhome	\$1,088.22		\$834.00	\$1,922.22
18-25-27-5590-0001-3070	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3080	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3090	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3100	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3110	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3120	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3130	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3140	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3150	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3160	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3170	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3180	1	Single Family 40'	\$1,160.77		\$1,146.00	\$2,306.77
18-25-27-5590-0001-3190	1	Single Family 40'	\$1,160.77		\$1,146.00	\$2,306.77
18-25-27-5590-0001-3200	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3210	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3220	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3230	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3240	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3250	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3260	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3270	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3280	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3290	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3300	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3310	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5590-0001-3320	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3330	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3340	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3350	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3360	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3370	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3380	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3390	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3400	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3410	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3420	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3430	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3440	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3450	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3460	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3470	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3480	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3490	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
18-25-27-5591-0001-3500	1	Single Family 50'	\$1,450.97		\$1,459.00	\$2,909.97
Total Gross Assessments	612		\$778,588.24	\$294,088.00	\$446,224.00	\$1,518,900.24
Total Net Assessments			\$731,872.95	\$276,442.72	\$419,450.56	\$1,427,766.23

SECTION VI

SECTION C

SECTION 1

Windsor at Westside
Community Development District

Summary of Invoices
May 14, 2025 through July 25, 2025

Fund	Date	Check No.'s	Amount
General Fund	5/22/25	852-854	\$ 406,031.09
	5/30/25	855	\$ 1,786.00
	6/5/25	856-860	\$ 23,631.98
	6/24/25	861	\$ 6,113.54
	6/30/25	862-864	\$ 2,934.00
	7/9/25	865-867	\$ 32,994.19
	7/17/25	868	\$ 6,151.76
	7/25/25	869-870	\$ 13,136.69
			<hr/> \$ 492,779.25
May 14, 2025 through July 25, 2025			
	Thomas Franklin	50036	\$ 184.70
	Atlee Mercer	50037	\$ 184.70
	Duane S Owen	50038	\$ 200.00
	Scott D Stewart	50039	\$ 184.70
			<hr/> \$ 754.10
Total			<hr/> \$ 493,533.35

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/22/25	00031	5/01/25 9328559	202505 320-53800-46400	LANDSCAPE MAINT MAY25	*	4,873.05	
				BRIGHTVIEW LANDSCAPE SERVICES, INC.			4,873.05 000852
5/22/25	00001	3/31/25 259	202503 320-53800-46800	SIDEWALK PANEL REPLACEMENT	*	1,158.04	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			1,158.04 000853
5/22/25	00040	5/13/25 05132025	202505 300-15100-10000	EXCESS FDS TSFR TO SBA	*	400,000.00	
				STATE BOARD OF ADMINISTRATION			400,000.00 000854
5/30/25	00031	5/27/25 9363876	202505 320-53800-46300	WETLAND MAINT MAY 25	*	1,786.00	
				BRIGHTVIEW LANDSCAPE SERVICES, INC.			1,786.00 000855
6/05/25	00015	5/31/25 228499	202505 320-53800-46200	LAKE MAINTENANCE MAY 25	*	948.00	
				APPLIED AQUATIC MANAGEMENT, INC			948.00 000856
6/05/25	00031	6/01/25 9367699	202506 320-53800-46400	LANDSCAPE MAINT JUNE 25	*	4,873.05	
				BRIGHTVIEW LANDSCAPE SERVICES, INC.			4,873.05 000857
6/05/25	00029	5/31/25 3570561	202504 310-51300-31500	GENERAL COUNSEL APR 25	*	295.00	
				KUTAK ROCK LLP			295.00 000858
6/05/25	00036	6/01/25 13154	202506 320-53800-46700	FOUNTAIN MAINT JUNE 25	*	592.25	
				LEXINGTON POOL AND MAINTENANCE, LLC			592.25 000859
6/05/25	00013	6/04/25 06042025	202506 300-20700-10000	TSFR TAX RECEIPTS S2015	*	6,722.91	
		6/04/25 06042025	202506 300-20700-10000	TSFR TAX RECEIPTS S2016	*	10,200.77	
				WINDSOR AT WESTSIDE CDD C/O REGIONS			16,923.68 000860
6/24/25	00001	6/01/25 262	202506 320-53800-12000	FIELD MANAGEMENT JUNE 25	*	1,250.00	
		6/01/25 263	202506 310-51300-34000	MANAGEMENT FEES JUNE 25	*	3,927.83	
		6/01/25 263	202506 310-51300-35200	WEBSITE ADMIN JUNE 25	*	92.75	
		6/01/25 263	202506 310-51300-35100	INFORMATION TECH JUNE 25	*	167.00	

WIND WINDSOR AT WES ZYAN

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		6/01/25 263	202506 310-51300-31300		*	612.50	
			DISSEMINATION SVC JUNE 25				
		6/01/25 263	202506 310-51300-51000		*	.18	
			OFFICE SUPPLIES				
		6/01/25 263	202506 310-51300-42000		*	36.88	
			POSTAGE				
		6/01/25 263	202506 310-51300-42500		*	26.40	
			COPIES				
				GOVERNMENTAL MANAGEMENT SERVICES-CF			6,113.54 000861
6/30/25 00015		6/15/25 228983	202506 320-53800-46200		*	948.00	
			LAKE MAINTENANCE JUNE 25				
				APPLIED AQUATIC MANAGEMENT, INC			948.00 000862
6/30/25 00031		6/23/25 9397126	202506 320-53800-46300		*	1,786.00	
			WETLAND MAINT JUNE 25				
				BRIGHTVIEW LANDSCAPE SERVICES, INC.			1,786.00 000863
6/30/25 00005		6/18/25 12698	202505 310-51300-31100		*	200.00	
			ENGINEER SVCS MAY 25				
				OSCEOLA ENGINEERING INC.			200.00 000864
7/09/25 00031		7/01/25 9401123	202507 320-53800-46400		*	4,873.05	
			LANDSCAPE MAINT JULY 25				
				BRIGHTVIEW LANDSCAPE SERVICES, INC.			4,873.05 000865
7/09/25 00029		6/30/25 3585393	202505 310-51300-31500		*	727.50	
			GENERAL COUNSEL MAY 25				
				KUTAK ROCK LLP			727.50 000866
7/09/25 00013		7/09/25 07092025	202507 300-20700-10000		*	10,882.09	
			TSFR TAX RECEIPTS SER2015				
		7/09/25 07092025	202507 300-20700-10000		*	16,511.55	
			TSFR TAX RECEIPTS SER2016				
				WINDSOR AT WESTSIDE CDD C/O REGIONS			27,393.64 000867
7/17/25 00001		7/01/25 264	202507 320-53800-12000		*	1,250.00	
			FIELD MANAGEMENT JULY 25				
		7/01/25 265	202507 310-51300-34000		*	3,927.83	
			MANAGEMENT FEES JULY 25				
		7/01/25 265	202507 310-51300-35200		*	92.75	
			WEBSITE ADMIN JULY 25				
		7/01/25 265	202507 310-51300-35100		*	167.00	
			INFORMATION TECH JULY 25				
		7/01/25 265	202507 310-51300-31300		*	612.50	
			DISSEMINATION SVC JULY 25				

WIND WINDSOR AT WES ZYAN

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		7/01/25 265	202507 310-51300-51000		*	.30	
		OFFICE SUPPLIES					
		7/01/25 265	202507 310-51300-42000		*	101.38	
		POSTAGE					
GOVERNMENTAL MANAGEMENT SERVICES-CF							6,151.76 000868
7/25/25 00015		7/15/25 229647	202507 320-53800-46200		*	948.00	
		LAKE MAINTENANCE JULY 25					
APPLIED AQUATIC MANAGEMENT, INC							948.00 000869
7/25/25 00038		7/02/25 2775	202506 320-53800-46600		*	7,239.71	
		IRRIGATION REPAIRS					
		7/21/25 2854	202507 320-53800-46600		*	4,948.98	
		IRRIGATION REPAIRS					
JAMES E DUVALL DBA DVI WATER							12,188.69 000870
TOTAL FOR BANK A						492,779.25	
TOTAL FOR REGISTER						492,779.25	

WIND WINDSOR AT WES ZYAN

SECTION 2

Windsor at Westside
Community Development District

Unaudited Financial Reporting
June 30, 2025



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Windsor at Westside
Community Development District
Combined Balance Sheet
June 30, 2025

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash:			
Operating Account	\$ 248,280	\$ -	\$ 248,280
State Board of Administration	\$ 400,000	\$ -	\$ 400,000
Investments:			
<u>Series 2015</u>			
Reserve	\$ -	\$ 142,866	\$ 142,866
Revenue	\$ -	\$ 301,288	\$ 301,288
Interest	\$ -	\$ 49	\$ 49
Sinking Fund	\$ -	\$ 50	\$ 50
<u>Series 2016</u>			
Reserve	\$ -	\$ 216,454	\$ 216,454
Revenue	\$ -	\$ 416,915	\$ 416,915
Interest	\$ -	\$ 340	\$ 340
Principal	\$ -	\$ 80	\$ 80
General Redemption	\$ -	\$ 270	\$ 270
Due From General Fund	\$ -	\$ 27,394	\$ 27,394
Total Assets	\$ 648,280	\$ 1,105,706	\$ 1,753,987
Liabilities:			
Accounts Payable	\$ 728	\$ -	\$ 728
Due To Debt Service	\$ 27,394	\$ -	\$ 27,394
Total Liabilities	\$ 28,121	\$ -	\$ 28,121
Fund Balance:			
Restricted For:			
Debt Service - Series 2015	\$ -	\$ 455,135	\$ 455,135
Debt Service - Series 2016	\$ -	\$ 650,571	\$ 650,571
Unassigned	\$ 620,159	\$ -	\$ 620,159
Total Fund Balances	\$ 620,159	\$ 1,105,706	\$ 1,725,865
Total Liabilities & Fund Balance	\$ 648,280	\$ 1,105,706	\$ 1,753,987

Windsor at Westside
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<u>Revenues:</u>				
O&M Assessments	\$ 731,873	\$ 731,873	\$ 741,993	\$ 10,120
Total Revenues	\$ 731,873	\$ 731,873	\$ 741,993	\$ 10,120
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fee	\$ 7,200	\$ 5,400	\$ 1,600	\$ 7,000
FICA Expense	\$ 367	\$ 275	\$ 92	\$ 367
Engineering	\$ 5,000	\$ 3,750	\$ 400	\$ 3,350
Attorney	\$ 10,000	\$ 7,500	\$ 1,453	\$ 6,047
Arbitrage	\$ 900	\$ -	\$ -	\$ -
Dissemination	\$ 7,350	\$ 5,513	\$ 5,513	\$ -
Annual Audit	\$ 4,100	\$ 4,200	\$ 4,200	\$ -
Trustee Fees	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Assessment Administration	\$ 5,565	\$ 5,565	\$ 5,565	\$ -
Management Fees	\$ 47,134	\$ 35,351	\$ 35,350	\$ -
Information Technology	\$ 2,004	\$ 1,503	\$ 1,503	\$ -
Website Maintenance	\$ 1,113	\$ 835	\$ 835	\$ -
Postage	\$ 300	\$ 225	\$ 487	\$ (262)
Insurance	\$ 7,359	\$ 7,359	\$ 7,359	\$ -
Printing & Binding	\$ 500	\$ 375	\$ 37	\$ 338
Legal Advertising	\$ 3,000	\$ 2,250	\$ 692	\$ 1,558
Other Current Charges	\$ 1,000	\$ 750	\$ 623	\$ 127
Property Appraiser	\$ 500	\$ 217	\$ 217	\$ -
Office Supplies	\$ 200	\$ 150	\$ 1	\$ 149
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 110,767	\$ 88,393	\$ 73,101	\$ 18,675

Windsor at Westside
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<u>Operation and Maintenance</u>				
Contract Services				
Field Services	\$ 15,000	\$ 11,250	\$ 11,250	\$ -
Landscape Maintenance - Contract	\$ 60,997	\$ 45,747	\$ 44,067	\$ 1,680
Lake Maintenance	\$ 11,264	\$ 8,448	\$ 8,532	\$ (84)
Property Insurance	\$ 4,127	\$ 4,127	\$ 3,561	\$ 566
Repairs & Maintenance				
Landscape Maintenance - Other	\$ 20,000	\$ 15,000	\$ 1,653	\$ 13,347
Repairs and Maintenance	\$ 20,000	\$ 15,000	\$ 1,158	\$ 13,842
Operating Supplies	\$ 1,000	\$ 750	\$ -	\$ 750
Irrigation Repairs	\$ 20,000	\$ 15,000	\$ 33,289	\$ (18,289)
Signage	\$ 800	\$ 600	\$ -	\$ 600
Fountain Maintenance	\$ 10,710	\$ 8,033	\$ 5,279	\$ 2,754
Wetland Monitoring & Maintenance	\$ 10,000	\$ 7,500	\$ 8,958	\$ (1,458)
Subtotal	\$ 173,898	\$ 131,455	\$ 117,746	\$ 13,709
Utility				
Electric	\$ 5,808	\$ 4,356	\$ 3,220	\$ 1,136
Irrigation Water	\$ 405,900	\$ 304,425	\$ 40,914	\$ 263,511
Other				
Contingency	\$ 10,500	\$ 7,875	\$ -	\$ 7,875
Subtotal	\$ 422,208	\$ 316,656	\$ 44,134	\$ 272,522
Total O&M Expenses:	\$ 596,106	\$ 448,111	\$ 161,880	\$ 286,231
Total Expenditures	\$ 706,873	\$ 536,504	\$ 234,981	\$ 304,906
<u>Other Financing Sources/Uses:</u>				
Transfer In/(Out)	\$ (25,000)	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ (25,000)	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 507,012	
Fund Balance - Beginning	\$ -		\$ 113,147	
Fund Balance - Ending	\$ -		\$ 620,159	

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, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
Revenues:				
Special Assessments	\$ 276,443	\$ 276,443	\$ 279,102	\$ 2,660
Interest	\$ 9,342	\$ 9,342	\$ 13,533	\$ 4,190
Total Revenues	\$ 285,785	\$ 285,785	\$ 292,635	\$ 6,850
Expenditures:				
Interest - 11/1	\$ 90,694	\$ 90,694	\$ 90,694	\$ -
Principal - 11/1	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Interest - 5/1	\$ 88,444	\$ 88,444	\$ 88,444	\$ -
Total Expenditures	\$ 269,138	\$ 269,138	\$ 269,138	\$ -
Excess Revenues (Expenditures)	\$ 16,648		\$ 23,498	
Fund Balance - Beginning	\$ 288,525		\$ 431,638	
Fund Balance - Ending	\$ 305,173		\$ 455,135	

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, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
Revenues:				
Special Assessments	\$ 419,451	\$ 419,451	\$ 423,486	\$ 4,035
Interest	\$ 13,327	\$ 13,327	\$ 19,257	\$ 5,930
Total Revenues	\$ 432,778	\$ 432,778	\$ 442,743	\$ 9,966
Expenditures:				
Interest - 11/1	\$ 136,200	\$ 136,200	\$ 136,200	\$ -
Principal - 11/1	\$ 145,000	\$ 145,000	\$ 145,000	\$ -
Interest - 5/1	\$ 133,209	\$ 133,209	\$ 133,209	\$ -
Total Expenditures	\$ 414,409	\$ 414,409	\$ 414,409	\$ -
Excess Revenues (Expenditures)	\$ 18,369		\$ 28,334	
Fund Balance - Beginning	\$ 405,404		\$ 622,237	
Fund Balance - Ending	\$ 423,773		\$ 650,571	

Windsor at Westside

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
Revenues				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ -	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ 25,000	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 25,000	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 25,000		\$ -	
Fund Balance - Beginning	\$ 8,093		\$ -	
Fund Balance - Ending	\$ 33,093		\$ -	

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	\$ -	\$ 61,364	\$ 538,029	\$ 18,520	\$ 26,940	\$ 14,754	\$ 35,673	\$ 17,782	\$ 28,930	\$ -	\$ -	\$ -	741,993
Total Revenues	\$ -	\$ 61,364	\$ 538,029	\$ 18,520	\$ 26,940	\$ 14,754	\$ 35,673	\$ 17,782	\$ 28,930	\$ -	\$ -	\$ -	741,993
Expenditures:													
General & Administrative:													
Supervisor Fee	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	1,600
FICA Expense	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	92
Engineering	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	400
Attorney	\$ -	\$ 431	\$ -	\$ -	\$ -	\$ -	\$ 295	\$ 728	\$ -	\$ -	\$ -	\$ -	1,453
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ 613	\$ 613	\$ 613	\$ 613	\$ 613	\$ 613	\$ 613	\$ 613	\$ 613	\$ -	\$ -	\$ -	5,513
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	4,200
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	7,000
Assessment Administration	\$ 5,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,565
Management Fees	\$ 3,928	\$ 3,928	\$ 3,928	\$ 3,928	\$ 3,928	\$ 3,928	\$ 3,928	\$ 3,928	\$ 3,928	\$ -	\$ -	\$ -	35,350
Information Technology	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ -	\$ -	\$ -	1,503
Website Maintenance	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ -	\$ -	\$ -	835
Postage	\$ 88	\$ 5	\$ 23	\$ 30	\$ 74	\$ 151	\$ 1	\$ 78	\$ 37	\$ -	\$ -	\$ -	487
Insurance	\$ 7,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,359
Printing & Binding	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ 26	\$ -	\$ -	\$ -	37
Legal Advertising	\$ 692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	692
Other Current Charges	\$ 127	\$ 134	\$ 129	\$ 6	\$ 15	\$ 59	\$ 46	\$ 55	\$ 51	\$ -	\$ -	\$ -	623
Property Appraiser	\$ -	\$ -	\$ -	\$ 217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	217
Office Supplies	\$ 0	\$ 0	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	1
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 18,806	\$ 6,416	\$ 4,958	\$ 5,053	\$ 4,889	\$ 5,015	\$ 16,342	\$ 5,861	\$ 5,761	\$ -	\$ -	\$ -	73,101

Windsor at Westside
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operation and Maintenance</u>													
Contract Services													
Field Services	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -	\$ -	11,250
Landscape Maintenance - Contract	\$ 5,083	\$ 5,083	\$ 5,083	\$ 5,083	\$ 4,243	\$ 4,873	\$ 4,873	\$ 4,873	\$ 4,873	\$ -	\$ -	\$ -	44,067
Lake Maintenance	\$ 948	\$ 948	\$ 948	\$ 948	\$ 948	\$ 948	\$ 948	\$ 948	\$ 948	\$ -	\$ -	\$ -	8,532
Wetland Monitoring & Maintenance	\$ 1,800	\$ -	\$ 1,800	\$ -	\$ -	\$ 1,786	\$ -	\$ 1,786	\$ 1,786	\$ -	\$ -	\$ -	8,958
Property Insurance	\$ 3,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,561
Repairs & Maintenance													
Landscape Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ 1,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,653
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,158
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ 9,079	\$ 3,064	\$ 4,928	\$ 9,770	\$ 6,448	\$ -	\$ -	\$ -	\$ -	\$ -	33,289
Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fountain Maintenance	\$ 575	\$ 575	\$ 575	\$ 592	\$ 592	\$ 592	\$ 592	\$ 592	\$ 592	\$ -	\$ -	\$ -	5,279
Subtotal	\$ 13,217	\$ 7,856	\$ 18,735	\$ 10,938	\$ 13,614	\$ 20,377	\$ 14,111	\$ 9,449	\$ 9,449	\$ -	\$ -	\$ -	117,746
Utility													
Electric	\$ 395	\$ 295	\$ 169	\$ 331	\$ 367	\$ 237	\$ 450	\$ 495	\$ 481	\$ -	\$ -	\$ -	3,220
Irrigation Water	\$ 757	\$ 56	\$ 11,420	\$ 3,646	\$ 5,260	\$ 49	\$ 11,336	\$ 3,382	\$ 5,009	\$ -	\$ -	\$ -	40,914
Other													
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal	\$ 1,151	\$ 350	\$ 11,588	\$ 3,977	\$ 5,627	\$ 286	\$ 11,786	\$ 3,877	\$ 5,490	\$ -	\$ -	\$ -	44,134
Total O&M Expenses:	\$ 14,368	\$ 8,206	\$ 30,323	\$ 14,915	\$ 19,241	\$ 20,664	\$ 25,897	\$ 13,326	\$ 14,939	\$ -	\$ -	\$ -	161,880
Total Expenditures	\$ 33,174	\$ 14,622	\$ 35,281	\$ 19,968	\$ 24,130	\$ 25,679	\$ 42,239	\$ 19,187	\$ 20,700	\$ -	\$ -	\$ -	234,981
Excess Revenues (Expenditures)	\$ (33,174)	\$ 46,742	\$ 502,748	\$ (1,448)	\$ 2,810	\$ (10,925)	\$ (6,566)	\$ (1,405)	\$ 8,230	\$ -	\$ -	\$ -	507,012

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	\$142,866	
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)
LESS: PRINCIPAL PAYMENT 11/1/24		(\$90,000)
CURRENT BONDS OUTSTANDING		\$3,485,000

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	\$216,454	
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)
LESS: PRINCIPAL PAYMENT 11/1/24		(\$145,000)
CURRENT BONDS OUTSTANDING		\$5,515,000

Windsor at Westside
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2025

Gross Assessments	\$ 781,832.32	\$ 294,088.00	\$ 446,224.00	\$ 1,522,144.32
Net Assessments	\$ 734,922.38	\$ 276,442.72	\$ 419,450.56	\$ 1,430,815.66

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	51.36%	19.32%	29.32%	100.00%
							O&M Portion	Debt Service	Debt Service	Total
11/18/24	ACH	\$1,719.38	(\$34.39)		\$0.00	\$1,684.99	\$865.48	\$325.55	\$493.96	\$1,684.99
11/22/24	ACH	\$120,188.79	(\$2,403.78)		\$0.00	\$117,785.01	\$60,498.94	\$22,756.82	\$34,529.25	\$117,785.01
12/11/24	ACH	\$1,033,029.36	(\$20,660.58)		\$0.00	\$1,012,368.78	\$519,991.84	\$195,596.11	\$296,780.83	\$1,012,368.78
12/20/24	ACH	\$35,833.98	(\$716.68)		\$0.00	\$35,117.30	\$18,037.60	\$6,784.89	\$10,294.81	\$35,117.30
01/09/25	ACH	\$988.85	(\$19.77)		\$0.00	\$969.08	\$497.76	\$187.23	\$284.09	\$969.08
01/09/25	ACH	\$34,748.93	(\$694.99)		\$0.00	\$34,053.94	\$17,491.42	\$6,579.44	\$9,983.08	\$34,053.94
01/28/25	ACH	\$0.00	\$0.00		\$0.00	\$1,033.42	\$530.81	\$199.66	\$302.95	\$1,033.42
02/10/25	ACH	\$53,520.07	(\$1,070.40)		\$0.00	\$52,449.67	\$26,940.18	\$10,133.61	\$15,375.88	\$52,449.67
03/11/25	ACH	\$29,310.68	(\$586.21)		\$0.00	\$28,724.47	\$14,754.00	\$5,549.75	\$8,420.72	\$28,724.47
04/09/25	ACH	\$69,668.78	(\$1,393.38)		\$0.00	\$68,275.40	\$35,068.89	\$13,191.24	\$20,015.27	\$68,275.40
04/09/25	ACH	\$1,019.44	(\$20.39)		\$0.00	\$999.05	\$513.15	\$193.02	\$292.88	\$999.05
04/30/25	ACH	\$0.00	\$0.00		\$0.00	\$176.86	\$90.84	\$34.17	\$51.85	\$176.86
05/12/25	ACH	\$35,326.19	(\$706.52)		\$0.00	\$34,619.67	\$17,782.01	\$6,688.74	\$10,148.92	\$34,619.67
06/09/25	ACH	\$19,382.97	(\$387.66)		\$0.00	\$18,995.31	\$9,756.72	\$3,670.02	\$5,568.57	\$18,995.31
06/16/25	ACH	\$38,090.11	(\$761.80)		\$0.00	\$37,328.31	\$19,173.26	\$7,212.07	\$10,942.98	\$37,328.31
TOTAL		\$ 1,472,827.53	\$ (29,456.55)	\$ -	\$ 1,210.28	\$ 1,444,581.26	\$ 741,992.90	\$ 279,102.32	\$ 423,486.04	\$ 1,444,581.26

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 2026** at **10:00 am at the Hart Memorial Library, 211 E. Dakin Ave., Kissimmee, FL 34741**, as follows:

December 12, 2025

February 13, 2026

May 29, 2026

June 26, 2026

August 7, 2026

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.

District Manager
Governmental Management Services-
Central Florida, LLC

SECTION 4

Windsor at Westside Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

Windsor at Westside Community Development District

District Manager:_____

Date:_____

Print Name:_____

Windsor at Westside Community Development District



Memorandum

To: Board of Supervisors

From: District Management

Date: August 9, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

Windsor at Westside Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Windsor at Westside Community Development District

District Manager: _____

Date: _____

Print Name: _____

Windsor at Westside Community Development District

SECTION D

Windsor at Westside CDD

Field Management Report



August 8th, 2025

Jarett Wright

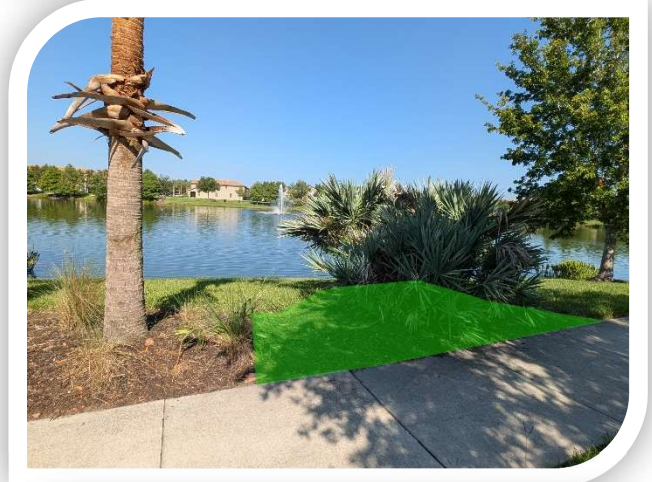
Field Team Supervisor

GMS

Site Items

Contracted Maintenance

- Working with the landscape vendor to gather quotes for plant enhancements around the Tract 1 Stormwater pond.



Site Items

Landscaping Update

- ✚ Ongoing maintenance is continuing without issues or complaints.
- ✚ Tract 9 Stormwater pond maintained by Westside CDD had access issues resulting in a lack of service. This has been remedied and the area has been maintained to address residents and HOA complaints.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-750-3599, or by email at jwright@gmscfl.com. Thank you.

Respectfully,
Jarett Wright



Site Report

18410052978

Reference Number: 20250728-18410052978	Form Name: Site Report
Submitter Name: Robbie Szozda | rszozdajr@gmscfl.com	Date Sent on Device: Jul 28, 2025 10:30:59 AM EDT
Location: Windsor at Westside, 2121 Malta Terrace, Kissimmee, FL 34747, USA Jul 28, 2025 10:30:56 AM EDT [View Map]	

NEW PAGE

District Status Review

District	Windsor at Westside CDD
Site Inspected By	Robbie Szozda

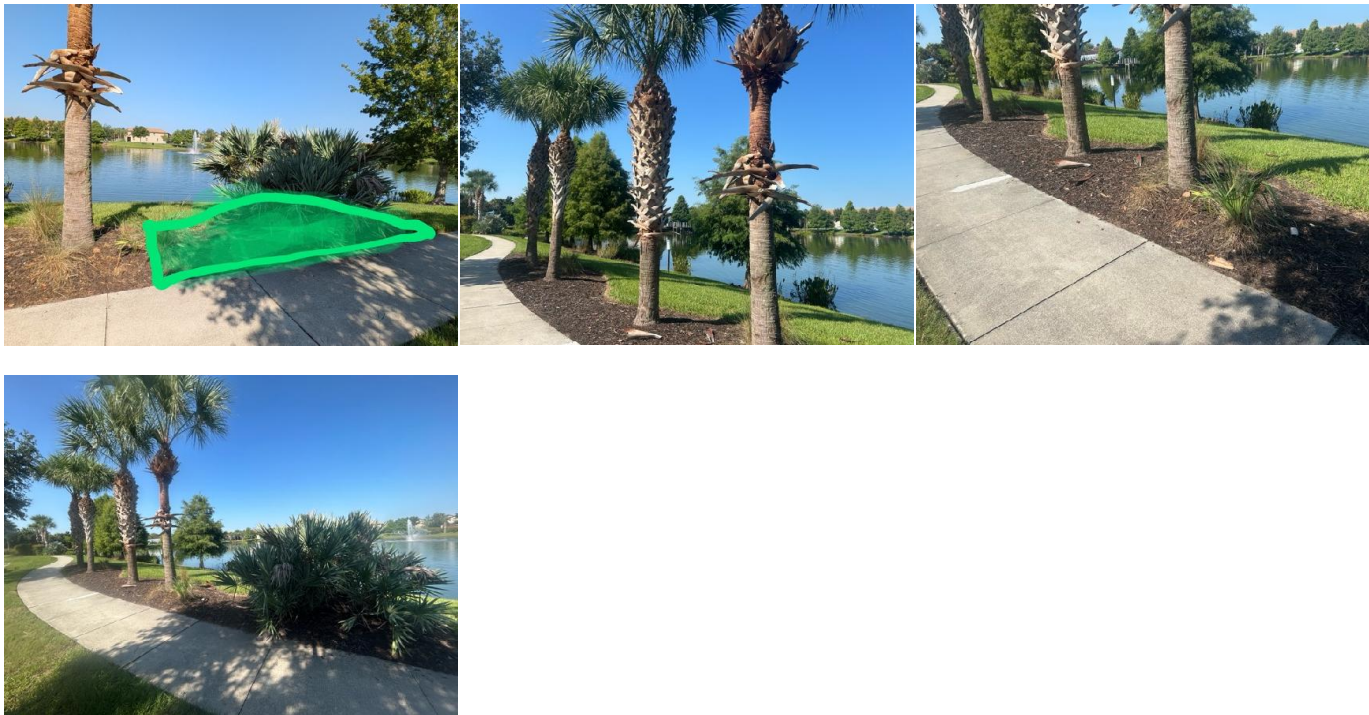
Issue Details

ISSUE DETAILS

1 OF 3

Issue Details

Date / Time	Jul 28, 2025 10:00:00 AM EDT
Assignment	Landscaper
GeoLocation	Windsor at Westside, 2125 Malta Terrace, Kissimmee, FL 34747, USA latitude: 28.312595291089597 altitude: 36.620358 longitude: -81.6445741710082 [viewMap]
Action Item Picture	



Action Item Description

- Item 1:
- Remove dead palmettos, SOD in shaded area. ~170 sq. ft.
 - Remove dead ornamental grass.
 - De-boot palm trees to match right most palm in photo.
- Yes

Request Vendor Proposal

ISSUE DETAILS		2 OF 3
Issue Details		
Date / Time	Jul 28, 2025 10:04:00 AM EDT	
Assignment	Landscaper	
GeoLocation	Windsor at Westside, 2117 Malta Terrace, Kissimmee, FL 34747, USA latitude: 28.31235690504735 altitude: 44.435635 longitude: -81.6445720091373 [viewMap]	
Action Item Picture		



Action Item Description

Item 2

- Remove and replace dead ornamental grass

Request Vendor Proposal

Yes

ISSUE DETAILS

3 OF 3

Issue Details

Date / Time

Assignment

GeoLocation

Jul 28, 2025 10:07:00 AM EDT

Landscaper

Windsor at Westside, 2113 Malta Terrace,
Kissimmee, FL 34747, USA
latitude: 28.31214150763048 altitude: 36.929436
longitude: -81.64450138527043 [[viewMap](#)]

Action Item Picture



Action Item Description	Item 3
	<div>- Remove dead palmettos and SOD in shaded area. ~120 sq. ft. - Remove all plant material and SOD in shaded area. - De-boot palm trees located in bed.</div>
Request Vendor Proposal	Yes