

*Westside Community
Development District*

Agenda

August 1, 2018

AGENDA

Westside

Community Development District

135 W. Central Blvd., Suite 320, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

July 25, 2018

**Board of Supervisors
Westside Community
Development District**

Dear Board Members:

The Board of Supervisors of Westside Community Development District will meet **Wednesday, August 1, 2018 at 11:00 AM at the Offices of Hanson, Walter & Associates, 8 Broadway Avenue, Suite 104, Kissimmee, FL 34741**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the May 2, 2018 Meeting
4. Public Hearing
 - A. Consideration of Resolution 2018-09 Adopting the Fiscal Year 2019 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2018-10 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Lighting Proposal from Duke Energy for Westside Blvd. Phase II
6. Ratification of Conveyance Documents
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Registers
 - ii. Balance Sheet and Income Statement
 - iii. Discussion of Direct Bill Status
 - iv. Approval of Fiscal Year 2019 Meeting Schedule
8. Supervisor's Requests
9. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is the approval of the minutes of the May 2, 2018 meeting. The minutes are enclosed for your review.

The fourth order of business opens the public hearing for the budget and assessments. Section A is the consideration of Resolution 2018-09 adopting the Fiscal Year 2019 budget and relating to the annual appropriations. A copy of the Resolution and approved budget are enclosed for your review. Section B is the consideration of Resolution 2018-10 imposing special assessments and

certifying an assessment roll. A copy of the Resolution is enclosed for your review and the assessment roll will be available at the meeting for review.

The fifth order of business is the consideration of lighting proposal from Duke Energy for installation of street lighting along Westside Blvd. Phase II. A copy of the proposal is enclosed for your review.

The sixth order of business is the consideration of conveyance documents. The documents will be provided under separate cover.

The seventh order of business is the Staff Reports. Section C is the District Manager's Report. Section 1 includes the check register for approval and Section 2 includes the balance sheet and income statement for review. Section 3 is the discussion of the direct bill status. A copy of the summary is enclosed for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



George S. Flint
District Manager

CC: Jan Carpenter, District Counsel
Mark Vincutonis, District Engineer
Darrin Mossing, GMS

Enclosures

MINUTES

MINUTES OF MEETING
WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Westside Community Development District was held Wednesday, May 2, 2018 at 11:00 a.m. at the offices of Hanson Walter & Associates, 8 Broadway Avenue, Suite 104, Kissimmee, Florida.

Present and constituting a quorum were:

Drew Abel	Chairman
Keith Trace	Vice Chairman
Mike Dady	Assistant Secretary
Scott Stewart	Assistant Secretary

Also present were:

George Flint	District Manager
Andrew d'Adesky	Latham Shuker
Mark Vincutonis	District Engineer
Brian Smith	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint 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

Approval of the Minutes of the April 4, 2018 Meeting

On MOTION by Mr. Abel seconded by Mr. Stewart with all in favor the minutes of the April 4, 2018 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Review and Acceptance of Draft Fiscal Year 2017 Audit

Mr. Flint stated next is acceptance of the Fiscal Year 2017 independent audit. We still have a couple findings that will be in here until we clean up all the remaining issues in regard to the default.

Mr. Dady asked do we submit a rebuttal letter?

Mr. Flint stated there was a letter from the Joint Legislative Auditing Committee that we responded to.

Mr. Dady asked how much of our management response got incorporated?

Mr. Flint stated there is a management letter with their findings and our response so our responses are incorporated into the document.

Mr. Dady stated usually they give you an opportunity to provide comment before they publish their final audit.

Mr. d'Adesky stated we can provide comment but they are not going to change the findings they made regarding those couple items. Even if we say, strike this, they are not going to strike it.

Mr. Dady asked did they not provide the District a draft?

Mr. Flint responded yes, this is a draft and we can get edits on things that are editable but these findings are things that are still outstanding.

Mr. d'Adesky stated the component unit finding, which is very common with SPEs that one we have fought with them on many Districts and tried to get it removed, we will try to strike it each time and they just won't do that because of their misunderstanding of what an SPE is and how it functions.

Mr. Dady asked does it now say that there was a lien, but it is up to date and not in default?

Mr. Flint responded there are still some issues although we have agreements, abeyance agreements and all those sorts of things but the reality is the revenue is not adequate to pay the debt service per the debt documents. As long as that is the case, we are still going to have the findings even though we have an agreement that those are held in abeyance. Once those get resolved these comments will come out. We have gotten responses from the Joint Legislative Auditing Committee as a result of these findings, we send a letter explaining that the District is not in a state of financial emergency, we don't need assistance from the state and they go away. It is limited to two findings, one is that the District continues to be unable to make certain

scheduled Debt Service payments and meet Debt Service requirements on the Series 2005 and 2007 Special Assessment Revenue bonds. Even though we have agreements in place and the bondholders have agreed that they don't have to be made right now technically we are in default. Until the bonds are fully restructured so that the debt service payments are not technically required or we have adequate revenue and our debt service reserve is replenished we are going to keep getting that kind of finding. We have a response in here that explains the situation and anyone looking at it would see that response and probably have a good understanding of the situation.

This is filed with the State of Florida and if it has findings it gets forwarded to the Governor's office and the Joint Legislative Auditing Committee and then they review it and if they have concerns we may get a letter from them. In the past we have responded and have not heard from them again.

Right now, we have an obligation to have 100% max annual Debt Service in our reserve. Whether we have an agreement with the bondholders or not that requirement is still in place and they are going to make a finding that we don't meet the requirement and our position on that is we don't have a proactive obligation to replenish that debt service reserve. We may not meet the requirement in the original bond covenants but there is a flow of funds in there that when you collect assessment revenue annually if there is money left over eventually it flows into that debt service reserve account. It is possible over time that would get replenished but our position would be that we don't have a proactive obligation to assess the other landowners within the District to replenish that reserve. If we ever restructure these we can get that reserve requirement reduced or otherwise try to deal with that issue.

On MOTION by Mr. Abel seconded by Mr. Stewart with all in favor the Fiscal Year 2017 audit was accepted and staff authorized to transmit the final audit to the State of Florida.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2018-08 Approving the Proposed Fiscal Year 2019 Budget and Setting a Public Hearing

Mr. Flint stated next is Resolution 2018-08 and this is a resolution approving a proposed budget and setting the date, place and time of the public hearing for the final budget adoption.

The proposed budget is attached as Exhibit A to the resolution. The Board is not bound by this proposed budget the only issue would be if there was any contemplation that assessments would increase we have additional noticing requirements we would have to comply with. The way we presented the proposed budget is we are keeping the per unit assessment the same as the current year so we don't believe we will need to have an increase in assessments. Between now and the public hearing if the Board wanted to make any changes as long as it wasn't increasing assessments those could be made at any time. It is a start to the process. In our proposed budget column we tried to include any additional expenses that we believe are going to be coming online as part of the new Solara development, etc.

Mr. Smith stated we just got pricing on the Solara area, I went out there with the contractor to make sure he priced it correctly. He added additional costs for the additional landscaping.

Mr. Flint stated we still have money we are transferring out to the capital reserve that we can work with and still not impact our per unit assessment.

Mr. Trace asked streetlights as well? I don't know if that will be a capital cost or O&M.

Mr. Flint stated it will be an O&M cost. Brian is working with Duke but that is a process.

Mr. Smith stated that is for the missing lights on Westside. Any additional lighting in Solara along Westside Boulevard will be added as well.

On MOTION by Mr. Trace seconded by Mr. Stewart with all in favor Resolution 2018-08 approving the proposed budget and setting the public hearing for August 1, 2018 at 11:00 a.m. in the same location was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. d'Adesky stated Bennett from Mattamy had approached us to see where the turnover was and get that moving. Before the last meeting Mark had looked at a couple items that were delinquent and we sent that list back again because we knew those would be confirmed on the developer side so we can have Mark go out and do a final walk through. It was just sodding, landscaping in CDD tracts, repairing erosion, sodding a berm and removing silts from a dry pond and replacing it with fill and sand. Once those four items are cleaned up we will get that ready to

go. I have all the documents drafted and I'm sending those over to Leslie at Mattamy today for approval. Those conveyances have already been approved by this Board so we will probably look to get that done in the interim and ratify them at the next meeting.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Register

The check register in the amount of \$287,576.61 was presented for approval.

On MOTION by Mr. Trace seconded by Mr. Dady 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. Discussion of Direct Bill Status

A copy of the direct bill status was included in the agenda package.

iv. Presentation of Number of Registered Voters - 503

Mr. Flint stated a copy of the letter from the Supervisor of Elections indicating that there are 503 registered voters residing within the District was included in the agenda package. We have two seats going to general election in November and three seats are going to be up, Mike Dady's, Scott Stewart's and Steve Kalberer's. The two seats up for general election are Mike's and Scott's and Steve's seat will be going to Landowner Election. That seat, which is seat 3 will end up being the last landowner seat on the Board. After the first Tuesday in November you will have Drew, Keith and whoever is elected to the landowner seat and two general electors, which will be full-time residents that are registered to vote. If no one qualifies the existing person in the seat can hold it over but you have an obligation to eventually appoint a general elector to that seat.

v. Designation of November 7, 2018 as Landowners' Meeting Date (1 seat)

Mr. Flint stated next is designating the landowners meeting date and we are suggesting November 7, 2018 at this location for the landowner election. It is not a Board Meeting it would just be either landowners or proxy holders of landowners that would be present to cast their votes based on one vote per acre or part of an acre and it would be for the one remaining landowner seat. In the agenda is a sample agenda, proxy form so any landowner who wants to participate in the Landowner Election can either physically be here if they are the owner of the property or they are an authorized officer of the entity that owns the property.

Mr. Stewart asked who actually votes for this landowner seat?

Mr. Flint responded anybody who owns land within the District.

On MOTION by Mr. Abel seconded by Mr. Stewart with all in favor November 7, 2018 was designed as the Landowners' Meeting date.

vi. Discussion of Qualifying Period and Procedure

Mr. Flint stated we put a one-page summary of the process that someone would need to go through to qualify to run for one of the two general elector seats. We don't have any involvement in that other than running one notice in the newspaper, the Supervisor of Elections handles that. Anyone who wants to run for those seats, they have to be a full-time resident within the District registered to vote with that as their address. They can qualify by getting 25 signatures on a petition and those are due by May 21, 2018 or they can pay \$25 and the qualifying period is from noon June 18th to noon on June 22nd.

SEVENTH ORDER OF BUSINESS**Supervisor's Requests**

There being none,

On MOTION by Mr. Stewart seconded by Mr. Abel with all in favor the meeting adjourned at 11:26 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

RESOLUTION 2018-09

THE ANNUAL APPROPRIATION RESOLUTION OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2018, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Westside Community Development 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 annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set August 1, 2018, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WESTSIDE COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's 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, 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 for Fiscal Year 2018 and/or revised projections for Fiscal Year 2019.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Westside Community Development District for the Fiscal Year Ending September 30, 2019," as adopted by the Board of Supervisors on August 1, 2018.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Westside Community Development District, for the fiscal year beginning October 1, 2018, and ending September 30, 2019, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND(S) – SERIES 2005	\$ _____
DEBT SERVICE FUND(S) – SERIES 2007	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more

than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 1st day of **August, 2018**.

ATTEST:

**WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary

By: _____

Its: _____

Westside Community Development District

***Proposed Budget
Fiscal Year 2019***

Presented by:



Westside
Community Development District

Table of Contents

1	General Fund
2-7	General Fund Narrative
8	Series 2005 Debt Service
9	Allocation Methodology - Series 2005
10	Series 2007 Debt Service
11	Allocation Methodology - Series 2007
12	Series 2018 Debt Service
13-14	Series 2018 Amortization
15	Allocation Methodology - Series 2018
16	Capital Reserve Fund

Westside
Community Development District
General Fund
Fiscal Year 2019

	ADOPTED BUDGET FY 2018	ACTUAL THRU 06/30/18	PROJECTED NEXT 3 MONTHS	TOTAL PROJECTED 9/30/18	PROPOSED BUDGET FY 2019
REVENUES:					
Maintenance Assessments	\$681,730	\$678,084	\$3,646	\$681,730	\$681,730
Interest Income	\$200	\$4,512	\$2,670	\$7,182	\$5,000
Developer Contributions	\$0	\$5,545	\$0	\$5,545	\$0
Miscellaneous	\$0	\$5,090	\$0	\$5,090	\$0
TOTAL REVENUES	\$681,930	\$693,232	\$6,316	\$699,548	\$686,730
EXPENDITURES:					
Administrative:					
Supervisor Fees	\$12,000	\$2,200	\$1,600	\$3,800	\$12,000
FICA Expense	\$918	\$168	\$122	\$291	\$918
Engineering Fees	\$10,500	\$7,227	\$1,500	\$8,727	\$10,500
Legal Services	\$40,000	\$15,678	\$20,000	\$35,678	\$40,000
Arbitrage	\$1,200	\$900	\$0	\$900	\$1,350
Management Fees	\$39,784	\$29,838	\$9,946	\$39,784	\$39,784
Information Technology	\$1,000	\$750	\$250	\$1,000	\$1,000
Dissemination	\$6,000	\$7,167	\$875	\$8,042	\$9,500
Trustee Fee	\$6,000	\$0	\$0	\$0	\$6,000
Assessment Roll Services	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Auditing Services	\$3,975	\$3,825	\$0	\$3,825	\$3,975
Telephone	\$100	\$17	\$20	\$37	\$100
Postage	\$2,250	\$853	\$300	\$1,153	\$2,250
Insurance - General Liability	\$8,600	\$7,736	\$0	\$7,736	\$8,600
Printing and Binding	\$2,000	\$464	\$180	\$644	\$1,500
Legal Advertising	\$1,500	\$412	\$1,300	\$1,712	\$1,800
Miscellaneous Services	\$1,250	\$499	\$180	\$679	\$1,250
Office Supplies	\$400	\$63	\$30	\$93	\$400
Property Appraiser's Fee	\$600	\$572	\$0	\$572	\$600
Property Taxes	\$10	\$4	\$0	\$4	\$10
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Settlement Agreement Payment	\$53,750	\$53,750	\$0	\$53,750	\$50,000
TOTAL ADMINISTRATIVE	\$197,012	\$137,297	\$36,303	\$173,600	\$196,712
Maintenance:					
Landscape Maintenance	\$87,855	\$72,598	\$37,988	\$110,585	\$163,170
Irrigation Repairs	\$15,000	\$483	\$4,000	\$4,483	\$15,000
Plant Replacement	\$30,000	\$5,467	\$3,000	\$8,467	\$30,000
Electric	\$1,500	\$523	\$195	\$718	\$1,500
Streetlighting	\$55,000	\$39,177	\$13,149	\$52,326	\$73,000
Irrigation Water	\$60,000	\$26,077	\$18,000	\$44,077	\$58,000
TOHO Connection Work	\$0	\$17,550	\$0	\$17,550	\$0
Property Insurance	\$1,100	\$923	\$0	\$923	\$1,100
Field Management	\$18,566	\$13,925	\$4,641	\$18,566	\$18,566
Lake & Wetland Maintenance	\$22,800	\$15,425	\$4,525	\$19,950	\$22,800
Misc. Contingency	\$30,000	\$3,862	\$3,000	\$6,862	\$30,000
Stormwater/Lake Repair	\$15,000	\$0	\$2,000	\$2,000	\$15,000
TOTAL MAINTENANCE	\$336,821	\$196,010	\$90,498	\$286,508	\$428,136
TOTAL EXPENDITURES	\$533,832	\$333,307	\$126,801	\$460,108	\$624,848
Other Sources/(Uses)					
Transfer Out - Capital Reserve	(\$148,098)	(\$148,098)	\$0	(\$148,098)	(\$61,883)
SUBTOTAL OTHER SOURCES/(USES)	(\$148,098)	(\$148,098)	\$0	(\$148,098)	(\$61,883)
EXCESS REVENUES (EXPENDITURES)	(\$0)	\$211,827	(\$120,485)	\$91,341	\$0
	FY2016	FY2017	FY2018	FY2019	
Net Assessments	\$681,730	\$681,730	\$681,730	\$681,730	
Add: Discounts & Collections	\$43,515	\$43,515	\$43,515	\$43,515	
Gross Assessments	\$725,245	\$725,245	\$725,245	\$725,245	
Units	4720	4609	4609	4609	
Per Unit Assessment	\$154	\$157	\$157	\$157	
Net Assessments	\$681,730	\$681,730	\$681,730	\$681,730	
Total Developable Units	4720	4609	4609	4609	
Total Net Assessments	\$144	\$148	\$148	\$148	
Units (Tax Roll)	1052	1052	1052	1052	
Net Assessments(per unit)	\$144	\$148	\$148	\$148	
Total Revenue on Tax Roll	\$151,945	\$155,604	\$155,604	\$155,604	

**Westside
Community Development District
Budget Narratives FY 2019**

GENERAL FUND

REVENUES

Maintenance 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.

Interest Income

The District earns interest income on their checking account with SunTrust Bank. Interest is calculated on the average monthly collected balance in the operating.

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 5 supervisors attending 12 meetings.

FICA Expense

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

Engineering Fees

The District's engineer, Hanson, Walter & Associates, will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Legal Services

The District's legal counsel, Latham, Shuker, Eden & Beaudine, will provide general legal services to the District, i.e. attendance and preparation for monthly meetings, review of operating and maintenance contracts, and other specifically requested assignments.

Westside
Community Development District
Budget Narratives FY 2019

Arbitrage

The District has contracted with AMTEC, an independent certified public accountant, to annually calculate the District's Arbitrage Rebate Liability on the Series 2005, 2007, and 2018 Special Assessment Revenue Bonds.

Management Fees

The District has contracted with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc.

Information Technology

Represents costs related to the District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional report requirements for unrated bond issues. The District has contracted with Lerner Reporting Services, Inc. to provide this service and the amount is based upon this contract. Governmental Management Services-Central Florida LLC provides this service for Debt Service Series 2018.

Trustee Fee

The District will pay annual fees for Series 2005, 2007 and Series 2018 Special Assessment Revenue Bonds that are deposited with a Trustee at US Bank, N.A.

Assessment Roll Services

The District has contracted with Governmental Management Services-Central Florida, LLC for the collection of prepaid assessments, updating the District's Tax Roll and levying the annual assessment.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The District has hired Berger, Toombs, Elam, Gaines & Frank.

Westside
Community Development District
Budget Narratives FY 2019

Telephone

Telephone and fax machine expenses.

Postage

Represents postage cost used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance – General Liability

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

Printing and Binding

Includes copy charges for printing of agenda packages, required mailings, and other special projects.

Legal Advertising

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

Miscellaneous Services

Bank charges and any other miscellaneous charges incurred by the District.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Property Appraiser's Fee

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

Property Taxes

Represents the estimated Non-Ad Valorem assessments on District property levied by Osceola County.

Westside
Community Development District
Budget Narratives FY 2019

Dues, Licenses & Subscriptions

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

Settlement Agreement Payment

Represents amount due on November 15, 2019 to JR. Davis Construction Company, Inc. per the Settlement Agreement dated November 10, 2014.

MAINTENANCE:

Landscape Maintenance

The District currently has a contract to maintain the landscaping starting at US 192 South to Goodman Road / Florence Villa Grove Road intersection within the District, including: General (mowing, edging, trimming, weeding, pruning and maintenance), irrigation inspection, fertilization, Solara pond mowings and pest control services. The District has contracted with Yellowstone Landscape. Down To Earth (DTE) to provide same services to exterior landscape as part of Landscape Cost Share with Windsor at Westside CDD.

Description	Monthly Amount	Annual Amount
Landscape Maintenance - Yellowstone	\$7,108	\$85,290
Exterior Landscape& Irrigation - DTE	\$935	\$11,220
Solara Pond Mowing - Yellowstone	\$1,025	\$12,300
Solara Landscape Addendum #2	\$4,530	\$54,360
Total		\$163,170

Irrigation Repairs

The District pays Yellowstone Landscape for various repairs/replacements to the irrigation systems that include but are not limited to spray heads, nozzles, rotors, controllers, etc. any increase in amount is based on proposal by Yellowstone Landscape.

Plant Replacement

Represents costs for maintenance of tree, shrub and other plant material replacements. Amount includes an enhancement proposal by Yellowstone Landscape.

**Westside
Community Development District
Budget Narratives FY 2019**

Electric

The District has the following utility account(s) with Duke Energy to provide electricity for the common areas.

Account #	Address	Estimated Monthly Amount	Estimated Annual Amount
15704 70086	9000 W Irlo Bronson Memorial Hwy	\$100	\$1,200
	Contingency	\$25	\$300
Total			\$1,500

Streetlights

The District maintains the following streetlights with Duke Energy along Westside Boulevard.

Account #	Address	Estimated Monthly Amount	Estimated Annual Amount
09047 36125	000 Westside Blvd Lite, Entrance	\$4,412	\$52,944
	Contingency - Streetlight Additions		\$20,056
Total			\$73,000

Irrigation Water

The District has the following utility accounts with Toho Water Authority for reclaimed water.

Account #	Address	Estimated Monthly Amount	Estimated Annual Amount
2118575-920460	0 Westside Blvd Reclaim D	\$2,094	\$25,132
2118575-1129340	0 Westside Blvd Reclaim	\$2,610	\$31,316
2118575-1124768	2400 Blk Even Westside Blvd	\$21	\$252
	Contingency		\$1,300
Total			\$58,000

Westside
Community Development District
Budget Narratives FY 2019

Property Insurance

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

Field Management

Provide onsite field management of contracts for District services such as landscape and lake maintenance. Services to include weekly site inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and respond to property owner phone calls and emails.

Lake and Wetland Maintenance

The District has a permit obligation to comply with certain conditions for the establishment and maintenance and monitoring of upland/wetland conservation areas and for maintenance of the lakes. The amount is based on current contracts with Aquatic Weed Management and Bio-tech Consulting Inc.

Description	Monthly Amount	Annual Amount
Stormwater Pond Plant Management	\$600	\$7,200
Mitigation Maintenance		\$15,600
Total		\$22,800

Miscellaneous Contingency

Any other miscellaneous charges incurred by the District.

Stormwater/Lake Repair

Represents contingency for potential repairs to stormwater system.

Transfer Out - Capital Reserve

Estimated funds to be transferred to the Capital Projects funds for any capital outlay expenses.

Westside
Community Development District

Debt Service Fund
Series 2005
Fiscal Year 2019

	ADOPTED BUDGET FY 2018	PROPOSED BUDGET FY 2019
--	---------------------------------------	--

REVENUES:

Assessments	\$1,214,786	\$1,214,786
Settlement Agreement	\$0	\$0
Other Debt Service Funds	\$11,442	\$8,559

TOTAL REVENUES	<u>\$1,226,228</u>	<u>\$1,223,345</u>
-----------------------	---------------------------	---------------------------

EXPENDITURES:

Interest - 11/1	\$410,614	\$399,173
Interest - 5/1	\$410,614	\$399,173
Principal - 5/1	\$405,000	\$425,000

TOTAL EXPENDITURES	<u>\$1,226,228</u>	<u>\$1,223,345</u>
---------------------------	---------------------------	---------------------------

EXCESS REVENUES/(EXPENDITURES)	<u>\$0</u>	<u>\$0</u>
---------------------------------------	-------------------	-------------------

**WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2005**

ALLOCATION METHODOLOGY - SERIES 2005 BONDS (1)										
LU 0 TH 50 70 C	PRODUCT	LOT SIZE	PER UNIT EAU's	TOTAL EAU's	% OF EAU's	UNITS	PRODUCT TYPE		PER UNIT	
							TOTAL PRINCIPAL	ANNUAL ASSMT. (2)	TOTAL PRINCIPAL	ANNUAL ASSMT. (2)
	Townhome/MF Resort	TH	1.00	1,889.00	73.04%	1,889	\$12,799,538	\$944,219	\$6,776	\$500 Unit
	Single Family Garden	50' approx.	1.20	398.40	15.40%	332	\$2,699,490	\$199,141	\$8,131	\$600 Lots
	Single Family Estate	70' approx.	2.00	152.00	5.88%	76	\$1,029,926	\$75,977	\$13,552	\$1,000 Lots
	Commercial	COM	1.00	147.00	5.68%	147	\$996,047	\$73,478	\$6,776	\$500 1K SF
	TOTAL			2,586.40	100.00%	2,444	\$17,525,000	\$1,292,815		

(1) Allocation of total bond assessment based on equivalent assessment units. Individual principal and assessments calculated on a per unit basis.

(2) Includes principal, interest, collection costs, and early payment discounts.

(3) Total Units Subject to 2005 Assessments. Total planned units are 589 for O&M

Westside
Community Development District

Debt Service Fund
Series 2007
Fiscal Year 2019

	ADOPTED BUDGET FY 2018	PROPOSED BUDGET FY 2019
<u>REVENUES:</u>		
Assessments	\$1,427,360	\$1,427,360
Settlement Agreement	\$0	\$0
Other Debt Service Funds	\$8,600	\$10,200
TOTAL REVENUES	<u>\$1,435,960</u>	<u>\$1,437,560</u>
<u>EXPENDITURES:</u>		
Interest - 11/1	\$555,480	\$543,780
Interest - 5/1	\$555,480	\$543,780
Principal - 5/1	\$325,000	\$350,000
TOTAL EXPENDITURES	<u>\$1,435,960</u>	<u>\$1,437,560</u>
EXCESS REVENUES/(EXPENDITURES)	<u>\$0</u>	<u>\$0</u>

**WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2007**

ALLOCATION METHODOLOGY - SERIES 2007 BONDS (1)											
LU	PRODUCT	LOT SIZE	PER UNIT EAU's	TOTAL EAU's	% OF EAU's	UNITS	PRODUCT TYPE		PER UNIT		
							TOTAL PRINCIPAL	ANNUAL ASSMT. (2)	TOTAL PRINCIPAL	ANNUAL ASSMT. (2)	
A	Apartments		0.50	164.00	3.31%	328	\$579,602	\$50,272	\$2,046	\$177	Unit
CO	Condos		1.00	1,243.00	25.09%	1,243	\$4,392,962	\$381,027	\$2,046	\$177	Unit
TH	Townhome/MF Resort	TH	1.00	1,662.00	33.55%	1,662	\$5,873,775	\$509,467	\$6,776	\$500	Unit
50	Single Family Garden	50' approx.	1.20	376.80	7.61%	314	\$1,331,672	\$115,504	\$2,046	\$177	Lots
G50	Single Family Garden	50' approx.	1.20	127.20	2.57%	106	\$449,545	\$38,992	\$8,964	\$777	Lots
60	Single Family Garden	60' approx.	1.50	550.50	11.11%	367	\$1,945,556	\$168,749	\$10,693	\$927	Lots
70	Single Family Estate	70' approx.	2.00	150.00	3.03%	75	\$530,124	\$45,981	\$13,552	\$177	Lots
G70	Single Family Estate	70' approx.	2.00	112.00	2.26%	56	\$395,826	\$34,332	\$13,575	\$1,177	Lots
C	Commercial	COM	1.00	422.00	8.52%	422					1K SF
R	Retail		1.00	147.00	2.97%	147	\$519,522	\$45,061	\$2,046	\$177	Unit
TOTAL				4,954.50	100.00%	4,720	\$17,510,000	\$1,518,745			

(1) Allocation of costs based on equivalent assessments units. Individual amounts calculated on a pro rata basis.

(2) Represents the Total Project

(3) Includes principal, interest, collection costs, and early payment discounts

*Developer contributed infrastructure in lieu of assessments. Includes La Rosa Tract Townhomes.

**Westside
Community Development District**

**Debt Service Fund
Series 2018
Fiscal Year 2019**

	PROPOSED BUDGET FY 2018	ACTUAL THRU 06/30/18	PROJECTED NEXT 3 MONTHS	TOTAL PROJECTED 9/30/18	PROPOSED BUDGET FY 2019
REVENUES:					
Bonds Proceeds	\$235,743	\$235,743	\$0	\$235,743	\$0
Assessments	\$0	\$0	\$0	\$0	\$230,130
Interest	\$0	\$134	\$130	\$264	\$0
Carryforward Surplus (1)	\$0	\$0	\$0	\$0	\$89,025
TOTAL REVENUES	\$235,743	\$235,877	\$130	\$236,007	\$319,155
EXPENDITURES:					
Interest - 11/1	\$0	\$0	\$0	\$0	\$89,025
Interest - 5/1	\$31,653	\$31,653	\$0	\$31,653	\$89,025
Principal - 5/1	\$0	\$0	\$0	\$0	\$50,000
TOTAL EXPENDITURES	\$31,653	\$31,653	\$0	\$31,653	\$228,050
EXCESS REVENUES/(EXPENDITURES)	\$204,090	\$204,224	\$130	\$204,354	\$91,105
				Interest - 11/1/2019	\$89,025

(1) Carryforward Surplus is net of Debt Service Reserve Funds

**Westside
Community Development District**

SERIES 2018 SPECIAL ASSESSMENT REVENUE BONDS

DEBT SERVICE SCHEDULE

***AMORTIZATION SCHEDULE
(Term Bonds Due Combined)***

DATE	BALANCE	PRINCIPAL	INTEREST	ANNUAL
5/1/18	\$ 3,490,000	\$ -	\$ 31,653	\$ -
11/1/18	\$ 3,490,000	\$ -	\$ 89,025	\$ 120,678
5/1/19	\$ 3,490,000	\$ 50,000	\$ 89,025	\$ -
11/1/19	\$ 3,440,000	\$ -	\$ 87,775	\$ 226,800
5/1/20	\$ 3,440,000	\$ 55,000	\$ 87,775	\$ -
11/1/20	\$ 3,385,000	\$ -	\$ 86,400	\$ 229,175
5/1/21	\$ 3,385,000	\$ 55,000	\$ 86,400	\$ -
11/1/21	\$ 3,330,000	\$ -	\$ 85,025	\$ 226,425
5/1/22	\$ 3,330,000	\$ 60,000	\$ 85,025	\$ -
11/1/22	\$ 3,270,000	\$ -	\$ 83,525	\$ 228,550
5/1/23	\$ 3,270,000	\$ 60,000	\$ 83,525	\$ -
11/1/23	\$ 3,210,000	\$ -	\$ 82,025	\$ 225,550
5/1/24	\$ 3,210,000	\$ 65,000	\$ 82,025	\$ -
11/1/24	\$ 3,145,000	\$ -	\$ 80,400	\$ 227,425
5/1/25	\$ 3,145,000	\$ 70,000	\$ 80,400	\$ -
11/1/25	\$ 3,075,000	\$ -	\$ 78,650	\$ 229,050
5/1/26	\$ 3,075,000	\$ 70,000	\$ 78,650	\$ -
11/1/26	\$ 3,005,000	\$ -	\$ 76,900	\$ 225,550
5/1/27	\$ 3,005,000	\$ 75,000	\$ 76,900	\$ -
11/1/27	\$ 2,930,000	\$ -	\$ 75,025	\$ 226,925
5/1/28	\$ 2,930,000	\$ 80,000	\$ 75,025	\$ -
11/1/28	\$ 2,850,000	\$ -	\$ 73,025	\$ 228,050
5/1/29	\$ 2,850,000	\$ 85,000	\$ 73,025	\$ -
11/1/29	\$ 2,765,000	\$ -	\$ 70,900	\$ 228,925
5/1/30	\$ 2,765,000	\$ 90,000	\$ 70,900	\$ -
11/1/30	\$ 2,675,000	\$ -	\$ 68,650	\$ 229,550
5/1/31	\$ 2,675,000	\$ 95,000	\$ 68,650	\$ -
11/1/31	\$ 2,580,000	\$ -	\$ 66,275	\$ 229,925
5/1/32	\$ 2,580,000	\$ 100,000	\$ 66,275	\$ -
11/1/32	\$ 2,480,000	\$ -	\$ 63,775	\$ 230,050
5/1/33	\$ 2,480,000	\$ 105,000	\$ 63,775	\$ -
11/1/33	\$ 2,375,000	\$ -	\$ 61,150	\$ 229,925
5/1/34	\$ 2,375,000	\$ 110,000	\$ 61,150	\$ -
11/1/34	\$ 2,265,000	\$ -	\$ 58,400	\$ 229,550
5/1/35	\$ 2,265,000	\$ 115,000	\$ 58,400	\$ -
11/1/35	\$ 2,150,000	\$ -	\$ 55,525	\$ 228,925

Westside
Community Development District
SERIES 2018 SPECIAL ASSESSMENT REVENUE BONDS
DEBT SERVICE SCHEDULE

AMORTIZATION SCHEDULE
(Term Bonds Due Combined)

DATE	BALANCE	PRINCIPAL	INTEREST	ANNUAL
5/1/36	\$ 2,150,000	\$ 120,000	\$ 55,525	\$ -
11/1/36	\$ 2,030,000	\$ -	\$ 52,525	\$ 228,050
5/1/37	\$ 2,030,000	\$ 125,000	\$ 52,525	\$ -
11/1/37	\$ 1,905,000	\$ -	\$ 49,400	\$ 226,925
5/1/38	\$ 1,905,000	\$ 130,000	\$ 49,400	\$ -
11/1/38	\$ 1,775,000	\$ -	\$ 46,150	\$ 225,550
5/1/39	\$ 1,775,000	\$ 140,000	\$ 46,150	\$ -
11/1/39	\$ 1,635,000	\$ -	\$ 42,510	\$ 228,660
5/1/40	\$ 1,635,000	\$ 145,000	\$ 42,510	\$ -
11/1/40	\$ 1,490,000	\$ -	\$ 38,740	\$ 226,250
5/1/41	\$ 1,490,000	\$ 155,000	\$ 38,740	\$ -
11/1/41	\$ 1,335,000	\$ -	\$ 34,710	\$ 228,450
5/1/42	\$ 1,335,000	\$ 165,000	\$ 34,710	\$ -
11/1/42	\$ 1,170,000	\$ -	\$ 30,420	\$ 230,130
5/1/43	\$ 1,170,000	\$ 170,000	\$ 30,420	\$ -
11/1/43	\$ 1,000,000	\$ -	\$ 26,000	\$ 226,420
5/1/44	\$ 1,000,000	\$ 180,000	\$ 26,000	\$ -
11/1/44	\$ 820,000	\$ -	\$ 21,320	\$ 227,320
5/1/45	\$ 820,000	\$ 190,000	\$ 21,320	\$ -
11/1/45	\$ 630,000	\$ -	\$ 16,380	\$ 227,700
5/1/46	\$ 630,000	\$ 200,000	\$ 16,380	\$ -
11/1/46	\$ 430,000	\$ -	\$ 11,180	\$ 227,560
5/1/47	\$ 430,000	\$ 210,000	\$ 11,180	\$ -
11/1/47	\$ 220,000	\$ -	\$ 5,720	\$ 226,900
5/1/48	\$ 220,000	\$ 220,000	\$ 5,720	\$ -
11/1/48	\$ -	\$ -	\$ -	\$ 225,720
Totals		\$ 3,490,000	\$ 3,466,663	\$ 6,956,663

**WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2018**

ALLOCATION METHODOLOGY - SERIES 2018 BONDS For Solara Phase 1 Assessment Area								
LU	<u>PRODUCT</u>	<u>No. of Units</u>	Allocation of Par Debt Per Product Type		Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assessment Per Unit	Gross Annual Debt Assessment Per Unit (1)
TH	Townhomes	76	\$	757,829	\$ 9,971	\$ 49,971	\$ 658	\$ 699
50	Single Family	144	\$	1,723,062	\$ 11,966	\$ 113,618	\$ 789	\$ 839
40	Single Family	92	\$	1,009,109	\$ 10,969	\$ 66,540	\$ 723	\$ 769
TOTAL		312	\$	3,490,000		\$ 230,129		
(1) This amount includes collection fees and early payment discounts when collected on the Osceola County Tax Bill * Unit mix is subject to change based on market and other factors								

Westside
Community Development District
Capital Reserve Fund
Fiscal Year 2018

	PROPOSED BUDGET FY 2018	ACTUAL THRU 06/30/18	PROJECTED NEXT 3 MONTHS	TOTAL PROJECTED 09/30/18	PROPOSED BUDGET FY 2019
REVENUES:					
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$141,158
Transfer In	\$148,098	\$148,098	\$0	\$148,098	\$61,883
Interest Income	\$0	\$2,408	\$0	\$0	\$0
TOTAL REVENUES	\$148,098	\$150,506	\$0	\$148,098	\$203,040
EXPENDITURES:					
Miscellaneous Expense	\$0	\$15	\$0	\$0	\$0
Capital Outlay	\$0	\$6,940	\$0	\$6,940	\$0
TOTAL EXPENDITURES	\$0	\$6,955	\$0	\$6,940	\$0
EXCESS REVENUES/(EXPENDITURES)	\$148,098	\$143,551	\$0	\$141,158	\$203,040

SECTION B

RESOLUTION 2018-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Osceola County, Florida (the “County”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2018-2019 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2018-2019; and

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

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

WHEREAS, The District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots and a portion of unplatted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A”; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted and unplatted lots as set forth in the budget; and

WHEREAS, the District desires to levy and directly collect, on a portion of the unplatted lands, special assessments reflecting their portion of the District's operations and maintenance budget; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Westside Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll for the assessments to be collected on the tax roll to the County Tax Collector pursuant to the Uniform Method; and

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

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B."

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibits "A" and "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The collection of the previously levied debt service assessments and operation and maintenance special assessments on platted lots and a portion of the unplatted lots shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits "A" and "B." The previously levied debt services assessments and operations and maintenance assessments on a portion of the unplatted lands will be collected directly by the District in accordance with Florida law, as set forth in Exhibits "A" and "B." Assessments directly collected by the District are due according to the following schedule: 50% due no later than November 1, 2018, 25% due no later than February 1, 2019 and 25% due no later than May 1, 2019. In the event that an assessment payment is not made in accordance with the schedule stated above, such assessment and any

future scheduled assessment payments due for Fiscal Year 2019 shall be delinquent and shall accrue penalties and interest in the amount of one percent (1%) per month plus all costs of collection and enforcement, and shall either be enforced pursuant to a foreclosure action, or, at the District's discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings to collect and enforce the delinquent and remaining assessments.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which is to be collected on the tax roll is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds there from shall be paid to the Westside Community Development District.

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

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Westside Community Development District.

PASSED AND ADOPTED this 1st day of **August, 2018.**

ATTEST:

**WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary

By: _____

Its: _____

SECTION V



DE Contact: Karine Kersaint
 Address: 8407 Boggy Creek Rd. Orlando, FL 32824
 Phone: 407-850-2766

Lighting Proposal

WR 28061041

July 11, 2018

Project Details
Customer: WESTSIDE CDD
Account: 09047-36125
Site: 000 WESTSIDE BLVD *LITE KISSIMMEE FL 34746
Contact:
Phone: 407-841-5524

Scope of Request
Install (34) 32ft Concrete poles
Install (34) 250W HPS Decorative Fixture

Quantity Required	Product Description Fixtures and Poles	Per Unit				Sub-Total
		Rental	Maint.	Fuel & Energy	Unit Total	
34	250W HPS DECO RDWY w/ BKT Q101	\$9.62	\$1.72	\$6.97	\$18.31	\$622.54
34	32' MAITLAND(OCT) PLCC32F (Notify OL)	\$16.29	\$0.00	\$0.00	\$16.29	\$553.86
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
Rental, Maintenance, F&E Totals:		\$880.94	\$58.48	\$236.98		
<i>Estimates valid for 30 days and subject to change.</i>		Project Summary Totals	Estimated Monthly Rental			\$1,176.40
			† Deposit			\$2,353.00
			✧ CIAC			\$203,678.78

Estimated Monthly Rental excludes any applicable taxes, franchise fees or customer charge.

† **Deposit** - The required deposit (applied separately to your lighting bill) will equal approximately two months of the monthly rental bill, but no less than \$25.00 and subject to change upon review of the account's existing deposit.

✧ **CIAC** - The invoice for the Contribution in Aid of Construction will be mailed to you separately upon approval of this proposal and payment is due before the work can be released to scheduling of construction.

In order for us to proceed with the above proposed lighting design we will need an authorized signature on this proposal and any other required documents enclosed. Do not remit any payment with this form and do not fax. Return these signed documents to the mailing address above or email the color scanned PDF if instructed.

The CIAC charge is subject to change after 30 days or in the event you request or cause any changes to this proposal.

Duke Energy will call for locate of all public facilities. Any customer owned utilities would need to be located and marked at your expense.

If any or all of these lighting facilities will eventually be submitted to a governmental agency for inclusion into a taxing district, MSTU or MSBU special assessment program, please verify that these facilities meet the requirements within that jurisdiction. Should the agency not accept these facilities into their program, the entity who signs the Lighting Service Contract will remain responsible for payment.

Thank you for your lighting request. We look forward to working with you on this project.

Authorized Signature _____ Date _____
 (Please sign and date to approve this proposal and return via email or the mailing address above)



LIGHTING SERVICE CONTRACT

ACCOUNT NUMBER
09047-36125
WORK ORDER NUMBER
28061041
DEF CONTACT
Karine Kersaint

CUSTOMER NAME:

WESTSIDE CDD

SERVICE LOCATION(S)

000 WESTSIDE BLVD *LITE KISSIMMEE FL 34746

(Street address, city/county, Company account number if established)

This Lighting Service Contract ("Contract") is hereby entered into July 11, 2018 between Duke Energy Florida, LLC (hereinafter called the Company) and WESTSIDE CDD (hereinafter referred to as the "Customer") for lighting service at the above location(s). The Customer agrees to receive and pay for lighting service from the Company in accordance with the rates, terms and provisions of the Company's Rate Schedule LS-1, or its successor, as the same is on file with the Florida Public Service Commission (FPSC) and as may be amended and subsequently filed with the FPSC. To the extent there is any conflict between this Contract and the Lighting Service Rate Schedule, the Lighting Rate Schedule shall control.

The Customer further understands that service under this rate shall be for an initial term of **ten (10) years** and shall continue hereafter until terminated by either party upon written notice sixty (60) days prior to termination.

The Company shall install the following facilities (hereinafter called the Facilities):

Fixture / Pole Types and Number Installed:

250W HPS DECO RDWY w/ BKT Q101
32' MAITLAND(OCT) PLCC32F (Notify OL)

QTY 34
QTY 34
QTY
QTY
QTY
QTY
QTY

Additional facilities:

(Continued in Next Page)



Rate per Month:

The monthly charges consist of the items below. These charges may be adjusted subject to review and approval by the Florida Public Service Commission.

Customer Charge	
Pole Charge	
Light Fixture Charge	
Light Fixture Maintenance Charge	
Energy and Demand Charge :	
Non-fuel Energy Charge	
Plus the Cost Recovery Factors listed in	
Rate Schedule BA-1, <i>Billing Adjustments</i> ** ,	
except the Fuel Cost Recovery Factor and	
Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106
Fuel Cost Recovery Factor **:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105

***Charges are normally revised on an annual basis.*

Additional Charges:

Certain additional charges may also apply to the installation.

Gross Receipts Tax Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fees:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

THE CUSTOMER AGREES:

1. To purchase from the Company all of the electric energy used for the operation of the Lighting System.
2. To be responsible for paying, when due, all bills rendered by the Company pursuant to the Company's currently effective Lighting Rate Schedule LS-1, or its successor, for facilities and service provided in accordance with this Contract.
3. To be responsible for trimming trees that may either obstruct the light output from fixture(s) or that obstruct maintenance access to the facilities.

IT IS MUTUALLY AGREED THAT:

4. Requests for exchanging facilities, upgrades, relocations, etc. are subject to Section III, paragraph 3.05, of the Company's General Rules and Regulations Governing Electric Service.
5. The Company does not guarantee continuous lighting service and will not be liable for damages for any interruption, deficiency or failure of service, and reserves the right to interrupt service at any time for necessary repairs to lines or equipment. Nothing in this Contract is intended to benefit any third party or to impose any obligation on the Company to any such third party.
6. Installation shall be made only when, in the judgment of the Company, the location and the type of the facilities are, and will continue to be, easily and economically accessible to the Company's equipment and personnel for both construction and maintenance. In the event the Customer or its contractor, subcontractor or other agent changes the grading, which requires the Company to move its facilities or otherwise incur costs to ensure compliance with applicable code requirements, Customer shall compensate the Company for all such costs incurred by the Company to comply with any applicable code requirements. In the event Customer fails to pay the Company within 30 days of the completion of such work, Customer shall pay the Company any amounts owing the Company, including interest and any attorneys and other fees and costs the Company incurs to collect any amounts owed to the Company.
7. Modification of the facilities provided by the Company under this Contract may only be made through the execution of a written amendment to this Contract.

(Continued in Next Page)



SECTION NO. VII
FOURTH REVISED SHEET NO. 7.112
CANCELS THIRD REVISED SHEET NO. 7.112

Page 3 of 4

8. The Company will, at the request of the Customer, relocate the lighting facilities covered by this Agreement, if provided sufficient rights-of-way or easements to do so. The Customer shall be responsible for the payment of all costs associated with any such Customer-requested relocation of the Company's lighting facilities.

9. The Company may, at any time, substitute for any luminaire/lamp installed hereunder another luminaire/lamp which shall be of at least equal illuminating capacity and efficiency.

10. The Customer agrees to take responsibility for the cost incurred to repair or replace any fixture or pole which has been willfully damaged. The Company shall not be required to make such repair or replacement prior to payment by the Customer for damage.

11. The Company will repair or replace malfunctioning lighting fixtures maintained by the Company in accordance with Section 768.1382, Florida Statutes (2005).

12. This Contract shall be for a term of ten (10) years from the date of initiation of service. The date of initiation of service shall be defined as the date the first lights are energized. At the end of the term of service, a new Contract will be required.

13. Should the Customer fail to pay any bills due and rendered pursuant to this Contract or otherwise fail to perform the obligations contained in this Contract, said obligations being material and going to the essence of this Contract, the Company may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Contract. Service charges associated with the reconnection of service after disconnection for nonpayment or violation of Company or Commission Rules may be assessed for each lighting installation on an account. Any failure of the Company to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Contract by the Company, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Contract.

14. If the Customer no longer wishes to receive service under this schedule, the Customer may terminate the Contract by giving the Company at least sixty (60) days advance written notice to the Company. Upon early termination of service, the Customer shall pay an amount equal to the remaining monthly customer charges and remaining pole and fixture lease amounts for the term of the contract. The Customer will be responsible for the cost of removing the facilities.

15. In the event of the sale of the real property upon which the facilities are installed, or if the Customer's obligations under this Contract are to be assigned to a third party, upon the written consent of the Company, this Contract may be assigned by the Customer to the Purchaser or to the third party. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the Purchaser or third party and agreed to by the Company.

16. This Contract supersedes all previous contracts or representations, either written, oral or otherwise between the Customer and the Company with respect to the facilities referenced herein and constitutes the entire Contract between the parties. This Contract does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by the Company to third parties.

17. This Contract shall inure to the benefit of, and be binding upon the successors and assigns of the Customer and the Company.

18. This Contract is subject to the Company's Tariff for Retail Service, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Contract and the provisions of the Company's Tariff for Retail Services, the provisions of the Company's Tariff for Retail Service and FPSC Rules shall control, or as they may be hereafter revised, amended or supplemented.

(Continued in Next Page)



SECTION NO. VII
SIXTH REVISED SHEET NO. 7.113
CANCELS FIFTH REVISED SHEET NO. 7.113

Page 4 of 4

19. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Contract by strikes, lockouts, fires, riots, acts of God, the public enemy, governmental or court actions, lightning, hurricanes, storms, floods, inclement weather that necessitates extraordinary measures and expense to construct facilities and/or maintain operations, or by any other cause or causes not under the control of the party thus prevented from compliance, and the Company shall not have the obligation to furnish service if it is prevented from complying with this Contract by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of the Company, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating, transmission, distribution or other electrical equipment.

20. In no event shall the Company, its parent corporation, affiliate corporations, officers, directors, employees, agents, and contractors or subcontractors be liable to the Customer, its employees, agents or representatives, for any incidental, indirect, special, consequential, exemplary, punitive or multiple damages resulting from any claim or cause of action, whether brought in contract, tort (including, but not limited to, negligence or strict liability), or any other legal theory.

IN WITNESS WHEREOF, the parties hereby caused this Contract to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

Charges and Terms Accepted:

WESTSIDE CDD

Customer (Print or type name of Organization)

DUKE ENERGY FLORIDA, LLC

By: _____
(Signature)

By: _____
(Signature)

(Print or Type Name)

Karine Kersaint
(Print or Type Name)

Title: _____

Title: Duke Energy Representative

From: George Flint gflint@gmscfl.com
Subject: Fwd: Invoice F2806104101 has been generated for your review.
Date: July 24, 2018 at 5:02 PM
To: Stacie Vanderbilt svanderbilt@gmscfl.com



Begin forwarded message:

From: "Kersaint, Karine" <Karine.Kersaint@duke-energy.com>
Subject: RE: Invoice F2806104101 has been generated for your review.
Date: July 12, 2018 at 11:52:41 AM EDT
To: "George Flint" <gflint@gmscfl.com>
Cc: Alan Scheerer <ascheerer@gmscfl.com>

I will put the project on hold. I also wanted to inform you that this cost is a little high due to the installation method which is by directional bore for installing the underground cable along the road. We can always discuss the method of machine trench but only bore when needed to go across driveway entrances or across the road where necessary.

The reason why the directional bore method was chosen because of the existing landscaping and to lower the cost of the restoration efforts along the ROW.

If you have any further questions or concerns please feel free to contact me.

Thank you.

Karine Kersaint
Engineering Technologist III
Lighting Programs & Design, Central Zones
Florida Delivery Operation

P – 407-850-2766

F – 407-850-2712

C – 407-792-8015

www.duke-energy.com

Duke Energy Products & Services - Outdoor Lighting



INVOICE

Invoice: F2806104101
Invoice Date: 7/12/2018
Page: 1 of 1

Email sent to customer on 07/12/2018

Bill to: WESTSIDE CDD
WESTSIDE CDD
1412 S NARCOOSSEE RD
BRYAN SMITH
SAINT CLOUD FL 34771

Customer ID: 000132371
PO / Contract No:
Payment Terms: Net 30
Due Date: 8/11/2018

Amount Due: \$203,678.78

Invoice for work or services performed at: 000 WESTSIDE BLVD ENTRANCE LITE
KISSIMMEE FL WESTSIDE

For billing questions, please call Kersaint, Karine at 407 8502766

Line	Date of Charge	Description	Net Amount
1	07/11/2018	Customer contribution INSTALLATION OF NEW LIGHTING ON PH II OF WESTSIDE BLVD (34) 32FT MAITLAND POLES AND 250W HPS DECO RDWY	\$203,678.78
Amount Due:			<u>\$203,678.78</u>

To pay electronically, please allow 24 hours from the time this invoice is received and
use website <https://www.e-billexpress.com/ebpp/DukeEnergy>. Enter your customer ID and billing zip code from above.

TO AVOID SERVICE INTERRUPTION, PLEASE DO NOT SEND MONTHLY UTILITY ACCOUNT PAYMENTS TO THIS ADDRESS

↓ Please detach and return with your payment Please indicate invoice number on check ↓

Payment Coupon

Please make check payable to:

Duke Energy
PO Box 602880
Charlotte NC 28260-2880

ACH Instructions:

Wells Fargo - Florida
121000248
Duke Energy
002062640508238

Invoice Number: F2806104101

Corporation Code: 50226

Please Pay By: 8/11/2018

Customer ID: 000132371

Total Amount Due: \$203,678.78

Fed Tax ID # 56-2155481

WESTSIDE CDD
WESTSIDE CDD
1412 S NARCOOSSEE RD
BRYAN SMITH
SAINT CLOUD FL 34771

Amount Enclosed



1806323830363130343130310000000203678789

From: George Flint [<mailto:gflint@gmscfl.com>]
Sent: Thursday, July 12, 2018 11:05 AM
To: MiscAR@duke-energy.com
Cc: Kersaint, Karine; Alan Scheerer
Subject: Re: Invoice F2806104101 has been generated for your review.

***** Exercise caution. This is an EXTERNAL email. DO NOT open attachments or click links from unknown senders or unexpected email. *****

Please put this project on hold. We were not aware of the CIAC payment and will need to determine whether we want to proceed based on it. Also, please replace Brian Smith with Alan Scheerer on the email chain. He is copied on this email.

On Jul 12, 2018, at 10:48 AM, <miscar@duke-energy.com> <miscar@duke-energy.com> wrote:



Attached, please find your Duke Energy Invoice for the work scheduled.

Invoice for work or services performed at: 000 WESTSIDE BLVD
ENTRANCE LITE KISSIMMEE FL WESTSIDE.

Please print your invoice and send payment as indicated on the remittance portion at the bottom of the invoice. If you have any questions regarding your invoice, contact the number at the top of your invoice.

Note: If you're having trouble opening your bills, try upgrading to the latest version of Adobe Reader.

This is a post only message. Please do not reply to this e-mail, as we are unable to respond to messages sent to this address.
<50226F28061041010.pdf>

George S. Flint
Vice-President
Governmental Management Services -
Central Florida, LLC

SECTION VI

*This item will be provided under
separate cover*

SECTION VII

SECTION C

SECTION 1

Westside

Community Development District

Summary of Check Register

April 25, 2018 to May 29 2018

Fund	Date	Check No.'s	Amount
General	04/30/18	1360	\$ 235.00
	05/07/18	1361-1362	\$ 8,597.50
	05/10/18	1363	\$ 5,385.95
	05/18/18	1364-1365	\$ 1,590.68
	05/29/18	1366-1367	\$ 2,825.00
			<hr/>
		\$ 18,634.13	
Payroll	<u>May 2018</u>		
	Michael D Dady	50236	\$ 184.70
	Scott D Stewart	50237	\$ 184.70
			<hr/>
			\$ 369.40
			<hr/>
			\$ 19,003.53

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
4/30/18	00001	4/19/18 293	201804 320-53800-49100		TRASH REMOVAL	*	235.00	
					GOVERNMENTAL MANAGEMENT SERVICES			235.00 001360
5/07/18	00001	4/26/18 296	201804 320-53800-49100		PRESSURE WASH ENTRNC FEAT	*	465.00	
					GOVERNMENTAL MANAGEMENT SERVICES			465.00 001361
5/07/18	00039	5/01/18 211899	201805 320-53800-46200		LANDSCAPE MAINT MAY18	*	7,107.50	
		5/01/18 211899	201805 320-53800-46200		POND MAINT MAY18	*	1,025.00	
					YELLOWSTONE LANDSCAPE			8,132.50 001362
5/10/18	00001	5/01/18 294	201805 310-51300-34000		MANAGEMENT FEES MAY18	*	3,315.33	
		5/01/18 294	201805 310-51300-35100		INFO TECHNOLOGY MAY18	*	83.33	
		5/01/18 294	201805 310-51300-31300		DISSEMINATION FEE MAY18	*	291.67	
		5/01/18 294	201805 310-51300-51000		OFFICE SUPPLIES	*	10.63	
		5/01/18 294	201805 310-51300-42000		POSTAGE	*	11.23	
		5/01/18 294	201805 310-51300-42500		COPIES	*	63.00	
		5/01/18 294	201805 320-53800-49100		MAINTENANCE SUPPLIES	*	63.59	
		5/01/18 295	201805 320-53800-49000		FIELD MANAGEMENT MAY18	*	1,547.17	
					GOVERNMENTAL MANAGEMENT SERVICES			5,385.95 001363
5/18/18	00006	5/01/18 6-167-83	201804 310-51300-42000		DELIVERY 4/25-26/18	*	124.32	
					FEDEX			124.32 001364
5/18/18	00029	5/17/18 81013	201804 310-51300-31500		CDD MTG/ROAD CONVEY/FCL	*	1,466.36	
					LATHAM,SHUKER,EDEN & BEAUDINE, LLP			1,466.36 001365
5/29/18	00056	5/24/18 9730	201803 320-53800-46400		STORMWATER POND MTN MAR18	*	975.00	
		5/24/18 9731	201804 320-53800-46400		STORMWATER POND MTH APR18	*	975.00	
		5/24/18 9732A	201710 320-53800-46400		GOODMAN POND MTN OCT 17	*	100.00	

WEST WESTSIDE BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		5/24/18 9732B	201711 320-53800-46400		*	100.00	
		GOODMAN POND MTN NOV 17					
		5/24/18 9732C	201812 320-53800-46400		*	100.00	
		GOODMAN POND MTN DEC 17					
		5/24/18 9732D	201801 320-53800-46400		*	100.00	
		GOODMAN POND MTN JAN 18					
AQUATIC WEED MANAGEMENT, INC.							2,350.00 001366
5/29/18 00022		5/17/18 263716	201804 310-51300-31100		*	475.00	
		PROF ENGINEER SVCS-APR 18					
HANSON, WALTER & ASSOCIATES, INC.							475.00 001367
TOTAL FOR BANK A						18,634.13	
TOTAL FOR REGISTER						18,634.13	

WEST WESTSIDE BPEREGRINO

Westside

Community Development District

Summary of Check Register

May 30, 2018 to July 23, 2018

Fund	Date	Check No.'s		Amount
General	05/30/18	1368	\$	2,350.00
	06/01/18	1369-1370	\$	18,317.78
	06/04/18	1371-1373	\$	86,059.21
	06/07/18	1374	\$	5,268.20
	06/08/18	1375-1376	\$	20,234.02
	06/18/18	1377	\$	188.75
	06/20/18	1378-1379	\$	11,709.33
	06/21/18	1380-1381	\$	68,328.79
	06/25/18	1382	\$	2,035.61
	07/02/18	1383-1387	\$	18,236.25
	07/06/18	1388	\$	5,248.66
	07/16/18	1389	\$	1,203.42
	07/23/18	1390-1391	\$	1,760.00
			\$	240,940.02

*** CHECK DATES 05/30/2018 - 07/23/2018 ***

WESTSIDE CDD - GENERAL FUND

BANK A WESTSIDE CDD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/30/18	00056	5/24/18 9730	201803 320-53800-46400		*	975.00	
		STORMWATER POND MTN MAR18					
		5/24/18 9731	201803 320-53800-46400		*	975.00	
		STORMWATER POND MTN APR18					
		5/24/18 9732A	201710 320-53800-46400		*	100.00	
		GOODMAN POND MTN OCT 17					
		5/24/18 9732B	201711 320-53800-46400		*	100.00	
		GOODMAN POND MTN NOV 17					
		5/24/18 9732C	201712 320-53800-46400		*	100.00	
		GOODMAN POND MTN DEC 17					
		5/24/18 9732D	201801 320-53800-46400		*	100.00	
		GOODMAN POND MTN JAN 18					
				AQUATIC WEED MANAGEMENT, INC.			2,350.00 001368
6/01/18	00016	6/01/18 06012018	201806 300-20700-10000		*	13,160.00	
		FY18 GOLDEN CAY-DS 2005					
				WESTSIDE CDD C/O USBANK			13,160.00 001369
6/01/18	00016	6/01/18 06012018	201806 300-20700-10000		*	5,157.78	
		FY18 GOLDEN CAY-DS 2007					
				WESTSIDE CDD C/O USBANK			5,157.78 001370
6/04/18	00016	6/01/18 06012018	201806 300-20700-10000		*	32,763.01	
		FY18 OSC TAX ASMT-2005					
				WESTSIDE CDD C/O USBANK			32,763.01 001371
6/04/18	00016	6/01/18 06012018	201806 300-20700-10000		*	40,633.70	
		FY18 OSC CTY ASMT-2007					
				WESTSIDE CDD C/O USBANK			40,633.70 001372
6/04/18	00039	6/01/18 215097	201806 320-53800-46200		*	12,662.50	
		LANDSCAPE MAINT JUN 18					
				YELLOWSTONE LANDSCAPE			12,662.50 001373
6/07/18	00001	6/01/18 297	201806 310-51300-34000		*	3,315.33	
		MANAGEMENT FEES JUN18					
		6/01/18 297	201806 310-51300-35100		*	83.33	
		INFO TECHNOLOGY JUN18					
		6/01/18 297	201806 310-51300-31300		*	291.67	
		DISSEMINATION FEE JUN18					
		6/01/18 297	201806 310-51300-51000		*	.45	
		OFFICE SUPPLIES					
		6/01/18 297	201806 310-51300-42000		*	7.15	
		POSTAGE					
		6/01/18 297	201806 310-51300-42500		*	23.10	
		COPIES					

WEST WESTSIDE

BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		6/01/18 298	201806 320-53800-49000		*	1,547.17	
			FIELD MANAGEMENT JUN18				
				GOVERNMENTAL MANAGEMENT SERVICES			5,268.20 001374
6/08/18 00016		6/06/18 06062018	201806 300-20700-10000		*	9,032.11	
			FY18 OCEOLA CTY DS 2005				
				WESTSIDE CDD C/O USBANK			9,032.11 001375
6/08/18 00016		6/06/18 06062018	201806 300-20700-10000		*	11,201.91	
			FY18 OSCEOLA TAX DS 2007				
				WESTSIDE CDD C/O USBANK			11,201.91 001376
6/18/18 00007		5/25/18 3588759	201805 310-51300-48000		*	188.75	
			NOT OF QUAL PERIOD5/18/18				
				ORLANDO SENTINEL			188.75 001377
6/20/18 00016		6/14/18 06142018	201806 300-20700-10000		*	5,226.84	
			FY18 OSCEOLA TAX DS 2005				
				WESTSIDE CDD C/O USBANK			5,226.84 001378
6/20/18 00016		6/14/18 06142018	201806 300-20700-10000		*	6,482.49	
			FY18 OSCEOLA TAX DS 2007				
				WESTSIDE CDD C/O USBANK			6,482.49 001379
6/21/18 00016		6/20/18 06202018	201806 300-20700-10000		*	30,500.78	
			FY18 OSCEOLA TAX DS 2005				
				WESTSIDE CDD C/O USBANK			30,500.78 001380
6/21/18 00016		6/20/18 06202018	201806 300-20700-10000		*	37,828.01	
			FY18 OSCEOLA TAX DS 2007				
				WESTSIDE CDD C/O USBANK			37,828.01 001381
6/25/18 00029		6/15/18 81316	201805 310-51300-31500		*	2,035.61	
			CONVEYANCE DOCS/MEET/REQS				
				LATHAM,SHUKER,EDEN & BEAUDINE, LLP			2,035.61 001382
7/02/18 00056		6/28/18 9961	201806 320-53800-46400		*	600.00	
			STORMWATER POND MTN JUN18				
		6/28/18 9961	201806 320-53800-46400		*	100.00	
			GOODMAN POND MTN JUN18				
		6/28/18 9961	201806 320-53800-46400		*	275.00	
			SOLARA PONDS S1,2&3 JUN18				
				AQUATIC WEED MANAGEMENT, INC.			975.00 001383
7/02/18 00061		6/28/18 4297	201806 320-53800-49100		*	560.00	
			RMV/RPLC DAMAGED FENCE				
				BERRY CONSTRUCTION OF CENTRAL			560.00 001384
				WEST WESTSIDE			
				BPEREGRINO			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/02/18	00003	6/16/18 2116546	201806 310-51300-32200		FY17 AUDIT SERVICES	*	3,825.00	
					BERGER TOOMBS ELAM GAINES & FRANK			3,825.00 001385
7/02/18	00022	6/18/18 5264388	201805 310-51300-31100		PROF. ENGINEER SVCS-MAY18	*	213.75	
					HANSON, WALTER & ASSOCIATES, INC.			213.75 001386
7/02/18	00039	7/01/18 219922	201807 320-53800-46200		LANDSCAPE MAINT. MAY18	*	7,107.50	
		7/01/18 219922	201807 320-53800-46200		POND MAINTENANCE	*	1,025.00	
		7/01/18 219922	201807 320-53800-46200		ROW, ISLANDS AND BUFFERS	*	4,530.00	
					YELLOWSTONE LANDSCAPE			12,662.50 001387
7/06/18	00001	7/02/18 299	201807 310-51300-34000		MANAGEMENT FEES JUL18	*	3,315.33	
		7/02/18 299	201807 310-51300-35100		INFO TECHNOLOGY JUL18	*	83.33	
		7/02/18 299	201807 310-51300-31300		DISSEMINATION FEE JUL18	*	291.67	
		7/02/18 299	201807 310-51300-51000		OFFICE SUPPLIES	*	.15	
		7/02/18 299	201807 310-51300-42000		POSTAGE	*	8.78	
		7/02/18 299	201807 310-51300-42500		COPIES	*	.15	
		7/02/18 300	201807 320-53800-49000		FIELD MANAGEMENT JUL18	*	1,547.17	
		7/02/18 300	201807 310-51300-49000		COUNTY TAX ROLL FEES	*	2.08	
					GOVERNMENTAL MANAGEMENT SERVICES			5,248.66 001388
7/16/18	00039	6/30/18 220960	201805 320-53800-46300		IRRIGATION REPAIRS MAY18	*	184.40	
		6/30/18 220963	201803 320-53800-46300		IRRIGATION REPAIRS MAR18	*	298.60	
		6/30/18 221324	201806 320-53800-46000		INST.ANNUALS/192 ENTRANCE	*	720.42	
					YELLOWSTONE LANDSCAPE			1,203.42 001389
7/23/18	00059	7/16/18 148400	201807 320-53800-46400		BI ANNUAL MITIGATION MONT	*	800.00	
		7/16/18 148400	201807 320-53800-46400		ANNUAL MIT MONITOR REPORT	*	800.00	
					BIO-TECH CONSULTING, INC.			1,600.00 001390
					WEST WESTSIDE			
					BPEREGRINO			

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/24/18 PAGE 4
 *** CHECK DATES 05/30/2018 - 07/23/2018 *** WESTSIDE CDD - GENERAL FUND
 BANK A WESTSIDE CDD

WEST WESTSIDE BPEREGRINO

SECTION 2

Westside

Community Development District

Unaudited Financial Reporting
June 30, 2018

Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund Income Statement</u>
3	<u>Series 2005 Debt Service Fund Income Statement</u>
4	<u>Series 2007 Debt Service Fund Income Statement</u>
5	<u>Series 2018 Debt Service Fund Income Statement</u>
6	<u>Capital Projects Fund Income Statement</u>
7	<u>Capital Reserve Fund</u>
8	<u>Month to Month</u>
9	<u>Long Term Debt Summary</u>
10-11	<u>Assessment Receipt Schedule</u>

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
June 30, 2018

	GENERAL	DEBT SERVICE SERIES 2005	DEBT SERVICE SERIES 2007	DEBT SERVICE SERIES 2018	CAPITAL PROJECTS SERIES 2005	CAPITAL PROJECTS SERIES 2007	CAPITAL PROJECTS SERIES 2018	CAPITAL RESERVE	TOTALS
ASSETS									
CASH	\$ 443,250	\$ -	\$ -	\$ -	\$ -	\$ 26,892	\$ -	\$ 5,047	\$ 475,189
INVESTMENTS									
STATE BOARD ADMINISTRATION	502,368	-	-	-	-	-	-	292,235	794,603
CONSTRUCTION FUND	-	-	-	-	395	-	2,625	-	3,021
COST OF ISSUANCE	-	-	-	-	-	-	-	-	-
DEFERRED COST	-	12,111	3,687	-	-	-	-	-	15,798
INTEREST FUND	-	-	-	89,025	-	-	-	-	89,025
RESERVE FUND	-	570,012	718,625	115,065	-	-	-	-	1,403,702
REVENUE FUND	-	1,650,810	1,043,586	134	-	-	-	-	2,694,530
PREPAYMENT FUND	-	1,790,034	551,459	-	-	-	-	-	2,341,494
DUE FROM GENERAL FUND	-	-	-	-	-	-	-	-	-
DUE FROM DEBT SERVICE FUND	-	-	-	-	-	-	-	-	-
DUE FROM CAPITAL	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 945,619	\$ 4,022,968	\$ 2,317,357	\$ 204,224	\$ 395	\$ 26,892	\$ 2,625	\$ 297,281	\$ 7,817,362
LIABILITIES & FUND BALANCES									
LIABILITIES									
ACCOUNTS PAYABLE	\$ 6,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,937
DUE TO GENERAL FUND	-	-	-	-	-	-	-	-	\$ -
DUE TO DEBT SERVICE	-	-	-	-	-	-	-	-	-
DUE TO OTHER SPE	-	23,173	-	-	-	-	-	-	23,173
ACCRUED INTEREST PAYABLE 2005	-	1,423,376	-	-	-	-	-	-	1,423,376
ACCRUED INTEREST PAYABLE 2007	-	-	3,489,480	-	-	-	-	-	3,489,480
ACCRUED PRINCIPAL PAYABLE 2005	-	2,665,000	-	-	-	-	-	-	2,665,000
ACCRUED PRINCIPAL PAYABLE 2007	-	-	1,070,000	-	-	-	-	-	1,070,000
TOTAL LIABILITIES	6,937	4,111,549	4,559,480	-	-	-	-	-	8,677,966
FUND BALANCES									
RESTRICTED FOR DEBT SERVICE	\$ -	\$ (88,581)	\$ (2,242,123)	\$ 204,224	\$ -	\$ -	\$ -	\$ -	\$ (2,126,480)
RESTRICTED FOR CAPITAL PROJECTS	-	-	-	-	395	26,892	2,625	297,281	327,194
UNASSIGNED	938,682	-	-	-	-	-	-	-	938,682
TOTAL FUND BALANCES	938,682	(88,581)	(2,242,123)	204,224	395	26,892	2,625	297,281	(860,604)
TOTAL LIABILITIES & FUND BALANCES	\$ 945,619	\$ 4,022,968	\$ 2,317,357	\$ 204,224	\$ 395	\$ 26,892	\$ 2,625	\$ 297,281	\$ 7,817,362

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending June 30, 2018

	Adopted Budget	Prorated Budget Thru 06/30/18	Actual Thru 06/30/18	Variance
REVENUES:				
Maintenance Assessments-On Roll	\$218,183	\$218,183	\$269,412	\$51,229
Maintenance Assessments-Off Roll	\$463,547	\$463,547	\$408,673	(\$54,874)
Interest Income	\$200	\$150	\$4,512	\$4,362
Developer Contribution	\$0	\$0	\$5,545	\$5,545
Miscellaneous Income	\$0	\$0	\$5,090	\$5,090
TOTAL REVENUES	\$681,930	\$681,880	\$693,232	\$11,352
EXPENDITURES:				
ADMINISTRATIVE				
Supervisor Fees	\$12,000	\$9,000	\$2,200	\$6,800
FICA Expense	\$918	\$689	\$168	\$520
Engineering Fees	\$10,500	\$7,875	\$7,227	\$648
Legal Services	\$40,000	\$30,000	\$15,678	\$14,322
Arbitrage	\$1,200	\$900	\$900	\$0
Management Fees	\$39,784	\$29,838	\$29,838	(\$0)
Information Technology	\$1,000	\$750	\$750	\$0
Dissemination	\$6,000	\$6,000	\$7,167	(\$1,167)
Trustee	\$6,000	\$0	\$0	\$0
Assessment Roll Services	\$5,000	\$5,000	\$5,000	\$0
Auditing Services	\$3,975	\$3,825	\$3,825	\$0
Telephone	\$100	\$75	\$17	\$58
Postage and Freight	\$2,250	\$1,688	\$853	\$835
Insurance - General Liability	\$8,600	\$8,600	\$7,736	\$864
Printing and Binding	\$2,000	\$1,500	\$464	\$1,037
Legal Advertising	\$1,500	\$1,125	\$412	\$713
Miscellaneous Services	\$1,250	\$938	\$499	\$439
Office Supplies	\$400	\$300	\$63	\$237
Property Appraiser's Fee	\$600	\$600	\$572	\$28
Property Taxes	\$10	\$10	\$4	\$6
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
Settlement Agreement Payments	\$53,750	\$53,750	\$53,750	\$0
TOTAL ADMINISTRATIVE	\$197,012	\$162,636	\$137,297	\$25,339
OPERATIONS AND MAINTENANCE				
Landscape Maintenance	\$87,855	\$65,891	\$72,598	(\$6,706)
Irrigation Repairs	\$15,000	\$11,250	\$483	\$10,767
Plant Replacement	\$30,000	\$22,500	\$5,467	\$17,033
Electric	\$1,500	\$1,125	\$523	\$602
Streetlighting	\$55,000	\$41,250	\$39,177	\$2,073
Irrigation Water	\$60,000	\$45,000	\$26,077	\$18,923
TOHO Connection Work	\$0	\$0	\$17,550	(\$17,550)
Property Insurance	\$1,100	\$1,100	\$923	\$177
Field Management	\$18,566	\$13,924	\$13,925	(\$0)
Lake & Wetland Maintenance	\$22,800	\$17,100	\$15,425	\$1,675
Misc. Contingency	\$30,000	\$22,500	\$3,862	\$18,638
Stormwater/Lake Repair	\$15,000	\$11,250	\$0	\$11,250
Transfer Out	\$148,098	\$148,098	\$148,098	(\$0)
TOTAL OPERATION AND MAINTENANCE	\$484,918	\$400,988	\$344,108	\$56,880
TOTAL EXPENDITURES	\$681,930		\$481,405	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$0		\$211,827	
FUND BALANCE, BEGINNING	\$0		\$726,855	
FUND BALANCE, ENDING	\$0		\$938,682	

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE SERIES 2005
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending June 30, 2018

	Adopted Budget	Prorated Budget Thru 06/30/18	Actual Thru 06/30/18	Variance
REVENUE				
Assessments-On Roll	\$276,643	\$276,643	\$281,960	\$5,318
Assessments-Off Roll	\$163,560	\$163,560	\$135,830	(\$27,730)
Assessments-Accelerated	\$774,584	\$0	\$0	\$0
Other Debt Service Funds	\$11,442	\$8,581	\$0	(\$8,581)
Interest	\$0	\$0	\$27,253	\$27,253
TOTAL REVENUE	\$1,226,228	\$448,784	\$445,043	(\$3,740)
EXPENDITURES				
Interest - 11/1	\$410,614	\$410,614	\$474,459	(\$63,845)
Interest - 5/1	\$410,614	\$410,614	\$474,459	(\$63,845)
Principal - 5/1	\$405,000	\$405,000	\$405,000	\$0
TOTAL EXPENDITURES	\$1,226,228	\$1,226,228	\$1,353,918	(\$127,690)
OTHER FINANCING SOURCES				
Other Debt Service Cost	\$0	\$0	(\$209,215)	(\$209,215)
Transfer In (Out)	\$0	\$0	\$5,220	\$5,220
TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$0	(\$203,995)	(\$203,995)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$0		(\$1,112,869)	
FUND BALANCE, BEGINNING	\$0		\$1,024,288	
FUND BALANCE, ENDING	\$0		(\$88,581)	

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE SERIES 2007
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending June 30, 2018

	Adopted Budget	Prorated Budget Thru 06/30/18	Actual Thru 06/30/18	Variance
REVENUE				
Assessments - On Roll	\$346,860	\$346,860	\$349,696	\$2,836
Assessments - Off Roll	\$59,897	\$59,897	\$50,080	(\$9,816)
Assessments - Accelerated	\$1,020,603	\$0	\$0	\$0
Other Debt Service Funds	\$8,600	\$6,450	\$0	(\$6,450)
Bondholder Contributions	\$0	\$0	\$0	\$0
Land Sale Proceeds	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$15,283	\$15,283
TOTAL REVENUE	\$1,435,960	\$413,207	\$415,059	\$1,852
EXPENDITURES				
Interest - 11/1	\$555,480	\$555,480	\$580,860	(\$25,380)
Interest - 5/1	\$555,480	\$555,480	\$580,860	(\$25,380)
Principal - 5/1	\$325,000	\$325,000	\$325,000	\$0
TOTAL EXPENDITURES	\$1,435,960	\$1,435,960	\$1,486,720	(\$50,760)
OTHER FINANCING SOURCES				
Other Debt Service Cost	\$0	\$0	(\$180,518)	(\$180,518)
Transfer (Out)/In	\$0	\$0	(\$5,220)	(\$5,220)
TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$0	(\$185,738)	(\$185,738)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$0		(\$1,257,398)	
FUND BALANCE, BEGINNING	\$0		(\$984,724)	
FUND BALANCE, ENDING	\$0		(\$2,242,123)	

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE SERIES 2018
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending June 30, 2018

	Adopted Budget	Prorated Budget Thru 06/30/18	Actual Thru 06/30/18	Variance
REVENUE				
Bonds Proceeds	\$0	\$0	\$235,743	\$235,743
Interest	\$0	\$0	\$134	\$134
TOTAL REVENUE	\$0	\$0	\$235,877	\$235,877
EXPENDITURES				
Interest - 11/1	\$0	\$0	\$0	\$0
Interest - 5/1	\$0	\$0	\$31,653	(\$31,653)
Principal - 5/1	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$31,653	(\$31,653)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$0		\$204,224	
FUND BALANCE, BEGINNING	\$0		\$0	
FUND BALANCE, ENDING	\$0		\$204,224	

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL PROJECTS SERIES 2005, 2007, & 2018
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending June 30, 2018

	Series 2005	Series 2007	Series 2018	Total
REVENUE				
Interest	\$3	\$8	\$3	\$14
TOTAL REVENUE	\$3	\$8	\$3	\$14
EXPENDITURES				
Bank Fees	\$0	\$225	\$0	\$225
Capital Outlay	\$0	\$0	\$2,973,657	\$2,973,657
Capital Outlay - COI	\$0	\$0	\$277,978	\$277,978
TOTAL EXPENDITURES	\$0	\$225	\$3,251,634	\$3,251,859
OTHER FINANCING SOURCES				
Bonds Proceeds	\$0	\$0	\$3,254,257	\$3,254,257
Transfer In (Out)	\$0	(\$0)	\$0	(\$0)
TOTAL OTHER FINANCING SOURCES (USES)	\$0	(\$0)	\$3,254,257	\$3,254,256
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$3	(\$217)	\$2,625	(\$214)
FUND BALANCE, BEGINNING	\$392	\$27,109	\$0	\$27,502
FUND BALANCE, ENDING	\$395	\$26,892	\$2,625	\$29,913

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL RESERVE FUND
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending June 30, 2018

	Proposed Budget	Prorated Budget Thru 06/30/18	Actual Thru 06/30/18	Variance
REVENUE				
Transfer In	\$148,098	\$148,098	\$148,098	\$0
Interest	\$0	\$0	\$2,408	\$2,408
TOTAL REVENUE	\$148,098	\$148,098	\$150,506	\$2,408
EXPENDITURES				
Miscellaneous Expense	\$0	\$0	\$15	(\$15)
Capital Outlay	\$0	\$0	\$6,940	(\$6,940)
TOTAL EXPENDITURES	\$0	\$0	\$6,955	(\$6,955)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$148,098		\$143,551	
FUND BALANCE, BEGINNING	\$148,703		\$153,731	
FUND BALANCE, ENDING	\$296,800		\$297,281	

**WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
REVENUE													
Maintenance Assessments-On Roll	\$0	\$22,926	\$136,844	\$10,200	\$14,632	\$10,737	\$31,305	\$8,630	\$34,138	\$0	\$0	\$0	\$269,412
Maintenance Assessments- Off Roll	\$24,257	\$11,027	\$278,937	\$22,877	\$4,743	\$34,348	\$0	\$20,355	\$12,129	\$0	\$0	\$0	\$408,673
Interest Income	\$30	\$28	\$43	\$321	\$711	\$780	\$831	\$881	\$887	\$0	\$0	\$0	\$4,512
Developer Contribution	\$0	\$0	\$0	\$5,545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,545
Misc Revenue	\$0	\$0	\$0	\$0	\$0	\$5,090	\$0	\$0	\$0	\$0	\$0	\$0	\$5,090
TOTAL REVENUE	\$24,287	\$33,981	\$415,824	\$38,943	\$20,086	\$50,954	\$32,136	\$29,867	\$47,153	\$0	\$0	\$0	\$693,232
EXPENDITURES													
ADMINISTRATIVE													
Supervisor Fees	\$400	\$0	\$400	\$0	\$600	\$0	\$400	\$400	\$0	\$0	\$0	\$0	\$2,200
Fica Expense	\$31	\$0	\$31	\$0	\$46	\$0	\$31	\$31	\$0	\$0	\$0	\$0	\$168
Engineering Fees	\$190	\$190	\$95	\$5,476	\$143	\$285	\$475	\$214	\$160	\$0	\$0	\$0	\$7,227
Legal Fees	\$1,459	\$2,096	\$526	\$0	\$3,375	\$4,721	\$1,466	\$2,036	\$0	\$0	\$0	\$0	\$15,678
Arbitrage	\$0	\$0	\$0	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900
Management Fees	\$3,315	\$3,315	\$3,315	\$3,315	\$3,315	\$3,315	\$3,315	\$3,315	\$3,315	\$0	\$0	\$0	\$29,838
Information Technology	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$750
Dissemination	\$6,000	\$0	\$0	\$0	\$0	\$292	\$292	\$292	\$292	\$0	\$0	\$0	\$7,167
Trustee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessment Roll Services	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Auditing Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,825	\$0	\$0	\$0	\$3,825
Telephone	\$11	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
Postage and Freight	\$329	\$124	\$7	\$94	\$46	\$105	\$130	\$11	\$7	\$0	\$0	\$0	\$853
Insurance - General Liability	\$7,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,736
Printing and Binding	\$69	\$77	\$54	\$10	\$90	\$63	\$15	\$63	\$23	\$0	\$0	\$0	\$464
Legal Advertising	\$0	\$0	\$0	\$0	\$223	\$0	\$0	\$189	\$0	\$0	\$0	\$0	\$412
Miscellaneous Services	\$42	\$45	\$45	\$47	\$49	\$61	\$61	\$103	\$46	\$0	\$0	\$0	\$499
Office Supplies	\$1	\$18	\$10	\$0	\$11	\$0	\$10	\$11	\$0	\$0	\$0	\$0	\$63
Property Appraiser's Fee	\$0	\$0	\$0	\$0	\$572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$572
Property Taxes	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Settlement Agreement Payments	\$0	\$53,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,750
TOTAL ADMINISTRATIVE	\$24,842	\$59,702	\$4,565	\$9,933	\$8,553	\$8,924	\$6,279	\$6,747	\$7,752	\$0	\$0	\$0	\$137,297
OPERATIONS AND MAINTENANCE													
Landscape Maintenance	\$7,108	\$7,108	\$7,108	\$7,108	\$7,108	\$7,108	\$9,158	\$8,133	\$12,663	\$0	\$0	\$0	\$72,598
Irrigation Repairs	\$0	\$0	\$0	\$0	\$0	\$299	\$0	\$184	\$0	\$0	\$0	\$0	\$483
Plant Replacement	\$3,413	\$933	\$400	\$0	\$0	\$0	\$0	\$0	\$720	\$0	\$0	\$0	\$5,467
Electric	\$49	\$60	\$63	\$58	\$58	\$61	\$57	\$56	\$62	\$0	\$0	\$0	\$523
Streetlighting	\$4,316	\$4,316	\$4,316	\$4,316	\$4,383	\$4,383	\$4,383	\$4,383	\$4,383	\$0	\$0	\$0	\$39,177
Irrigation Water	\$2,576	\$3,506	\$4,384	\$4,226	\$17	\$17	\$17	\$5,786	\$5,548	\$0	\$0	\$0	\$26,077
TOHO Connection Work	\$0	\$0	\$0	\$17,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,550
Property Insurance	\$923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$923
Field Management	\$1,547	\$1,547	\$1,547	\$1,547	\$1,547	\$1,547	\$1,547	\$1,547	\$1,547	\$0	\$0	\$0	\$13,925
Lake & Wetland Maintenance	\$700	\$700	\$700	\$700	\$9,700	\$975	\$975	\$975	\$0	\$0	\$0	\$0	\$15,425
Misc. Contingency	\$152	\$0	\$985	\$1,402	\$0	\$0	\$700	\$64	\$560	\$0	\$0	\$0	\$3,862
Stormwater/Lake Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	\$148,098	\$0	\$0	\$0	\$0	\$0	\$148,098
TOTAL OPERATIONS AND MAINTENANCE	\$20,782	\$18,169	\$19,502	\$36,907	\$22,812	\$14,389	\$164,935	\$21,128	\$25,483	\$0	\$0	\$0	\$344,108
TOTAL EXPENDITURES	\$45,624	\$77,871	\$24,068	\$46,840	\$31,365	\$23,314	\$171,214	\$27,875	\$33,235	\$0	\$0	\$0	\$481,405
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$21,338)	(\$43,889)	\$391,757	(\$7,897)	(\$11,279)	\$27,640	(\$139,078)	\$1,992	\$13,918	\$0	\$0	\$0	\$211,827

WESTSIDE
Community Development District
LONG TERM DEBT REPORT

SERIES 2005, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATE:	5.65%	
MATURITY DATE:	5/1/2037	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$1,214,786	
RESERVE FUND BALANCE	\$570,012	
BONDS OUTSTANDING - 9/30/13		\$17,050,000
LESS: PRINCIPAL PAYMENT 5/1/14		\$0
LESS: PRINCIPAL PAYMENT 5/1/15		\$0
LESS: PRINCIPAL PAYMENT 4/1/16		(\$255,000)
CURRENT BONDS OUTSTANDING		\$16,795,000

SERIES 2007, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATE:	7.20%	
MATURITY DATE:	5/1/2038	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$1,427,620	
RESERVE FUND BALANCE	\$718,625	
BONDS OUTSTANDING - 9/30/13		\$17,340,000
LESS: PRINCIPAL PAYMENT 5/1/14		\$0
LESS: PRINCIPAL PAYMENT 11/1/14 (PREPAYMENT)		(\$550,000)
LESS: PRINCIPAL PAYMENT 5/1/15		\$0
LESS: PRINCIPAL PAYMENT 4/1/16		(\$615,000)
LESS: PRINCIPAL PAYMENT 11/1/16 (PREPAYMENT)		(\$40,000)
CURRENT BONDS OUTSTANDING		\$16,135,000

SERIES 2018, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATE:	5% - 5.2%	
MATURITY DATE:	11/1/2048	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$115,065	
RESERVE FUND BALANCE	\$115,065	
BONDS OUTSTANDING - 2/27/18		\$3,490,000
CURRENT BONDS OUTSTANDING		\$3,490,000

LAND ACQUISITION ONE LLC	\$	43,485.25	\$	43,485.25	\$	-	\$	-
--------------------------	----	-----------	----	-----------	----	---	----	---

DATE RECEIVED	DATE DUE	Check Num	NET AMOUNT ASSESSED	NET AMOUNT RECEIVED	GENERAL FUND	SERIES 2005	SERIES 2007
12/14/17	11/1/17	1013	\$ 21,742.63	\$ 21,742.63	\$ 21,742.63	\$ -	\$ -
12/14/17	2/1/18	1013	\$ 10,871.31	\$ 10,871.31	\$ 10,871.31	\$ -	\$ -
12/14/17	5/1/18	1013	\$ 10,871.31	\$ 10,871.31	\$ 10,871.31	\$ -	\$ -
Total			\$ 43,485.25	\$ 43,485.25	\$ 43,485.25	\$ -	\$ -

WESTSIDE CDD HOLDINGS, INC.	\$	119,658.38	\$	119,658.38	\$	-	\$	-
-----------------------------	----	------------	----	------------	----	---	----	---

DATE RECEIVED	DATE DUE	Check Num	NET AMOUNT ASSESSED	NET AMOUNT RECEIVED	GENERAL FUND	SERIES 2005	SERIES 2007
12/5/17	11/1/17	108350204	\$ 59,829.19	\$ 59,829.19	\$ 59,829.19	\$ -	\$ -
12/5/17	2/1/18	108350205	\$ 29,914.60	\$ 29,914.60	\$ 29,914.60	\$ -	\$ -
12/5/17	5/1/18	108350205	\$ 29,914.60	\$ 29,914.60	\$ 29,914.60	\$ -	\$ -
Total			\$ 119,658.38	\$ 119,658.39	\$ 119,658.39	\$ -	\$ -

WESTSIDE CDD HOLDINGS, INC.	\$	84,012.31	\$	84,012.31	\$	-	\$	-
-----------------------------	----	-----------	----	-----------	----	---	----	---

DATE RECEIVED	DATE DUE	Check Num	NET AMOUNT ASSESSED	NET AMOUNT RECEIVED	GENERAL FUND	SERIES 2005	SERIES 2007
12/5/17	11/1/17	108350206	\$ 42,006.15	\$ 42,006.15	\$ 42,006.15	\$ -	\$ -
12/5/17	2/1/18	108350207	\$ 21,003.08	\$ 21,003.08	\$ 21,003.08	\$ -	\$ -
12/5/17	5/1/18	108350207	\$ 21,003.08	\$ 21,003.08	\$ 21,003.08	\$ -	\$ -
Total			\$ 84,012.31	\$ 84,012.31	\$ 84,012.31	\$ -	\$ -

MATTAMY ORLANDO LLC	\$	18,971.47	\$	18,971.47	\$	-	\$	-
---------------------	----	-----------	----	-----------	----	---	----	---

DATE RECEIVED	DATE DUE	Check Num	NET AMOUNT ASSESSED	NET AMOUNT RECEIVED	GENERAL FUND	SERIES 2005	SERIES 2007
12/18/17	11/1/17	1673	\$ 9,485.73	\$ 9,485.73	\$ 9,485.73	\$ -	\$ -
2/1/18	2/1/18	2636	\$ 4,742.87	\$ 4,742.87	\$ 4,742.87	\$ -	\$ -
5/2/18	5/1/18	4680	\$ 4,742.87	\$ 4,742.87	\$ 4,742.87	\$ -	\$ -
Total			\$ 18,971.47	\$ 18,971.47	\$ 18,971.47	\$ -	\$ -

LAND ACQUISITION ONE LLC	\$	13,124.79	\$	13,124.79	\$	-	\$	-
--------------------------	----	-----------	----	-----------	----	---	----	---

DATE RECEIVED	DATE DUE	Check Num	NET AMOUNT ASSESSED	NET AMOUNT RECEIVED	GENERAL FUND	SERIES 2005	SERIES 2007
12/14/17	11/1/17	1014	\$ 6,562.39	\$ 6,562.39	\$ 6,562.39	\$ -	\$ -
12/14/17	2/1/18	1014	\$ 3,281.20	\$ 3,281.20	\$ 3,281.20	\$ -	\$ -
12/14/17	5/1/18	1014	\$ 3,281.20	\$ 3,281.20	\$ 3,281.20	\$ -	\$ -
Total			\$ 13,124.79	\$ 13,124.79	\$ 13,124.79	\$ -	\$ -

SUMMARY				
	TOTAL	GENERAL FUND	SERIES 2005	SERIES 2007
TAX ROLL ASSESSED AMOUNT	\$ 884,072.43	\$ 264,330.43	\$ 276,642.00	\$ 343,100.00
DIRECT BILLED AMOUNT	\$ 640,856.01	\$ 417,399.21	\$ 163,560.00	\$ 59,896.80
TOTAL	\$ 1,524,928.44	\$ 681,729.64	\$ 440,202.00	\$ 402,996.80
TAX ROLL ASSESSMENTS COLLECTED	\$ 901,067.60	\$ 269,411.82	\$ 281,960.10	\$ 349,695.68
DOUGLAS WESTSIDE LLC	\$ 48,514.16	\$ 48,514.16	\$ -	\$ -
HOVHANIAN MAGNOLIA AT WESTSIDE LLC	\$ 14,330.83	\$ 14,330.83	\$ -	\$ -
KB HOMES ORLANDO	\$ 22,054.79	\$ 22,054.79	\$ -	\$ -
GOLDEN CAY LLC	\$ 91,611.84	\$ 18,340.72	\$ 52,640.00	\$ 20,631.12
GREEN GATE LAGOON LLC	\$ 138,819.15	\$ 26,179.89	\$ 83,190.00	\$ 29,449.26
LAND ACQUISITION ONE LLC	\$ 43,485.25	\$ 43,485.25	\$ -	\$ -
WESTSIDE CDD HOLDINGS, INC.	\$ 119,658.39	\$ 119,658.39	\$ -	\$ -
WESTSIDE CDD HOLDINGS, INC.	\$ 84,012.31	\$ 84,012.31	\$ -	\$ -
MATTAMY ORLANDO LLC	\$ 18,971.47	\$ 18,971.47	\$ -	\$ -
LAND ACQUISITION ONE LLC	\$ 13,124.79	\$ 13,124.79	\$ -	\$ -
DIRECT BILL ASSESSMENTS COLLECTED	\$ 594,582.97	\$ 408,672.60	\$ 135,830.00	\$ 50,080.38
VARIANCE	\$ 29,277.87	\$ 3,645.22	\$ 22,411.90	\$ 3,220.74

SECTION 3

Westside CDD
FY 2018
Direct Bill Status

District	Landowner	Total O & M	Total Debt	Total Due		O & M	Debt	Total	Paid
Westside	Westside CDD Holdings	\$119,658	\$0	\$119,658	Nov	\$59,829.19		\$0.00	\$59,829.19 Paid - 11/27/17
	18-25-27-3160-000A-0080				Feb	\$29,914.60		\$0.00	\$29,914.60 Paid - 11/27/17
	(Former Fairwinds)	2005	\$0		May	\$29,914.60		\$0.00	\$29,914.60 Paid - 11/27/17
		2007	\$0		Total	\$119,658.38	\$0.00		\$119,658.38
	KB	\$22,055	\$0	\$22,055	Nov	\$11,027.40		\$0.00	\$11,027.40 Paid 11/6/17
	07-25-27-3160-000C-0115, 18-25-27-3160-000B-0095				Feb	\$5,513.70		\$0.00	\$5,513.70 Paid 4/30/18
		2005	\$0		May	\$5,513.70		\$0.00	\$5,513.70 Paid 5/16/18
		2007	\$0		Total	\$22,054.79	\$0.00		\$22,054.79
	Khov				Nov	\$7,165.42		\$0.00	\$7,165.42 Paid 1/11/18
	07-25-27-3160-000C-0010, 18-25-27-3160-000D-0010	\$14,331	\$0	\$14,331	Feb	\$3,582.71		\$0.00	\$3,582.71 Paid 1/28/18
		2005	\$0		May	\$3,582.71		\$0.00	\$3,582.71 Paid 3/12/18
		2007	\$0		Total	\$14,330.83	\$0.00		\$14,330.83
	Westside CDD Holdings	\$84,012	\$0	\$84,012	Nov	\$42,006.16		\$0.00	\$42,006.16 Paid 11/27/17
	18-25-27-3160-000B-0040				Feb	\$21,003.08		\$0.00	\$21,003.08 Paid 11/27/17
		2005	\$415,856		May	\$21,003.08		\$0.00	\$21,003.08 Paid 11/27/17
		2007	\$135,432		Total	\$84,012.31	\$0.00		\$84,012.31
	Golden Cay LLC	\$18,341	\$73,271	\$91,612	Nov	\$9,170.36	\$36,635.56		\$45,805.92 Paid 12/4/17
	07-25-27-5461-0001-00D0				Feb	\$4,585.18	\$18,317.78		\$22,902.96 Paid 2/26/18
		2005	\$52,640		May	\$4,585.18	\$18,317.78		\$22,902.96 Paid 5/24/18
		2007	\$20,631		Total	\$18,340.72	\$73,271.12		\$91,611.84
	Douglas Westside, LLC	\$48,514	\$0	\$48,514	Nov	\$24,257.08		\$0.00	\$24,257.08 Paid 10/30/17
	06-25-27-5474-0001-0030				Feb	\$12,128.54		\$0.00	\$12,128.54 Paid 1/23/18
		2005	\$0		May	\$12,128.54		\$0.00	\$12,128.54 Paid 6/22/18
		2007	\$0		Total	\$48,514.15	\$0.00		\$48,514.15
	Land One Acquisition	\$43,485	\$0	\$43,485	Nov	\$21,742.63			\$21,742.63 Paid 12/14/17
	1825273160000B0110				Feb	\$10,871.31			\$10,871.31 Paid 12/14/17
		2005	\$0		May	\$10,871.31			\$10,871.31 Paid 12/14/17
		2007	\$0		Total	\$43,485.25			\$43,485.25
	Mattamy	\$18,971	\$0	\$18,971	Nov	\$9,485.74			\$9,485.74 Paid 12/19/17
	18-25-27-4941-0001-FD10				Feb	\$4,742.87			\$4,742.87 Paid 2/1/18
		2005	\$0.00		May	\$4,742.87			\$4,742.87 Paid 5/2/18
		2007	\$0.00		Total	\$18,971.47			\$18,971.47
	Land One Acquisition	\$13,125	\$0	\$13,125	Nov	\$6,562.40			\$6,562.40 Paid 12/14/17
	19-25-27-3160-0008-0030				Feb	\$3,281.20			\$3,281.20 Paid 12/14/17
		2005	\$0.00		May	\$3,281.20			\$3,281.20 Paid 12/14/17
		2007	\$0.00		Total	\$13,124.79			\$13,124.79
	Green Gate Lagoon				Nov	\$17,453.26	\$75,092.84		\$92,546.10 Paid 3/13/18
	07-25-27-5461-0001-0010	O & M	\$34,907		Feb	\$8,726.63	\$37,546.42		\$46,273.05 Paid 3/13/18
		2005 Debt	\$110,920		May	\$8,726.63	\$37,546.42		\$46,273.05
		2007 Debt	\$39,266						\$185,092.20

SECTION 4

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

The Board of Supervisors of the *Westside Community Development District* will hold their regularly scheduled public meetings for Fiscal Year 2019 at 11:00 am at the Offices of *Hanson Walter & Associates, 8 Broadway Avenue, Suite 104, Kissimmee, FL 34741*, on the first Wednesday of each month as follows:

October 3, 2018
November 7, 2018
December 5, 2018
January 2, 2019 (*Day prior to Holiday, may consider rescheduling*)
February 6, 2019
March 6, 2019
April 3, 2019
May 1, 2019
June 5, 2019
July 3, 2019 (*Day prior to Holiday, may consider rescheduling*)
August 7, 2019
September 4, 2019

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager at 135 W. Central Blvd., Suite 320, Orlando, FL 32801.

A meeting may be continued to a date, time, and place as evidenced by motion of the majority of Board Members participating at that meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings 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.

George S. Flint
District Manager
Governmental Management Services - Central Florida, LLC