

*Westside Community
Development District*

Agenda

February 5, 2020

AGENDA

Westside

Community Development District

219 E. Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

January 29, 2020

**Board of Supervisors
Westside Community
Development District**

Dear Board Members:

The Board of Supervisors of Westside Community Development District will meet **Wednesday, February 5, 2020 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. Organizational Matters
 - A. Appointment of Individual to Fulfill the Board Vacancy in Seat #1 with a Term Ending November 2020
 - B. Appointment of Individuals to Fulfill Seats #3 & #5
 - C. Administration of Oaths of Office to Newly Appointed Board Members
 - D. Election of Officers
 - E. Consideration of Resolution 2020-07 Electing Officers
4. Approval of Minutes of the December 4, 2019 Meeting
5. Consideration of Proposal from Exclusive Landscaping to Provide Landscape Maintenance Services
6. Staff Reports
 - A. Attorney
 - i. Update on Auditing Requirements
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Discussion of Direct Bill Status
7. Supervisor's Requests
8. Other Business
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 Organizational Matters. Section A is the appointment of an individual to fulfill the Board vacancy in Seat #1 with a term ending November 2020. Section B is the appointment of individuals to fulfill Seats #3 & #5 and Section C is the administration of the Oath of Office to the newly appointed Board Members. There is no back-up material.

Section D is the election of officers and Section E is the consideration of Resolution 2020-07 electing officers. A copy of the Resolution is enclosed for your review.

The fourth order of business is the approval of the minutes of the October 2, 2019 meeting. The minutes are enclosed for your review.

The fifth order of business is the consideration of proposal from Exclusive Landscaping to provide landscape maintenance services on Westside Blvd. between Monaco & N. Goodman. A copy of the proposal is enclosed for your review.

The sixth order of business is the Staff Reports. Section A is the Attorney's Report. 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 your 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,



Jason M. Showe
District Manager

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

Enclosures

SECTION III

SECTION E

RESOLUTION 2020-07

A RESOLUTION ELECTING OFFICERS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

WHEREAS, the Board of Supervisors of the **Westside Community Development District** at a regular business meeting held on **February 5, 2020** desires to elect the below recited persons to the offices specified.

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

1. The following persons were elected to the offices shown, to wit:

_____	Chairman
_____	Vice Chairman
_____	Treasurer
_____	Assistant Treasurer
_____	Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

PASSED AND ADOPTED THIS 5th DAY OF FEBRUARY, 2020.

Chairman / Vice Chairman

Secretary / Assistant Secretary

MINUTES

MINUTES OF MEETING
WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Westside Community Development District was held Tuesday, December 4, 2019 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:

Michael Rainer	Chairman
Tom Franklin	Vice Chairman
Scott Stewart	Assistant Secretary

Also present were:

Jason Showe	District Manager
Andrew d'Adesky	District Counsel
Mark Vincutonis	District Engineer
William Viasalyers	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

- A. Appointment of Individual to Fill the Board Vacancy in Seat #1 with a Term Ending November 2020**
- B. Appointment of Individuals to Fill Seats 3 & 5**
- C. Administration of Oath of Office**
- D. Consideration of Resolution 2020-07 Electing Officers**

This item was deferred.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the October 2, 2019 Meeting

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the minutes of the October 2, 2019 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2020-06
Finalizing Special Assessments and Securing
the District's Series 2019 Parcel K Bonds**

Mr. Showe stated Resolution 2020-06 finalizes the special assessments securing the district's Series 2019 Parcel K bonds.

Mr. d'Adesky stated we are required to finalize the assessments according to the actual pricing and interest rates by the previous assessments as well as the indenture.

On MOTION by Mr. Stewart seconded by Mr. Rainer with all in favor Resolution 2020-06 was approved.

SIXTH ORDER OF BUSINESS

Ratification of Series 2019 Requisition #4

Mr. Showe stated requisition no. 4 is for expenses for engineering work in connection with the Series 2019 Parcel K Bonds. It has been processed and we are asking the Board to ratify this requisition in the amount of \$166.25.

On MOTION by Mr. Franklin seconded by Mr. Rainer with all in favor requisition no. 4 from the Series 2019 bonds was ratified.

SPE Parcel

Mr. Showe stated I handed out a map. There was a parcel that was part of the Fairwinds parcel on the corner of Westside and Goodman that belonged to the Westside SPE. The SPE has closed its bank account and we still have a parcel in the SPE's name and they can't pay the tax bill. It is our recommendation to have the CDD pay the outstanding taxes and the property will be deeded from the SPE to the CDD. It is all conservation and wetlands so there is no maintenance or impact to the district. The outstanding taxes are \$430.

Mr. Stewart asked would the district have paid the taxes anyway?

Mr. Showe responded yes; the district funded the SPE.

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor staff was authorized to pay the taxes on the parcel and work with Counsel to have the deed drafted.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. d'Adesky stated we have been working on the bond issuance. We have a couple cleanup conveyances that we will follow-up with.

B. Engineer

Mr. Vincutonis stated we have the annual audit work with Berger Toombs for the conveyances during the fiscal year.

C. Manager

i. Approval of Check Register

Mr. Showe presented the check register from October 30, 2019 through November 26, 2019 in the amount of \$74,138.29.

On MOTION by Mr. Stewart seconded by Mr. Franklin 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. No Board action was required.

iii. Discussion of Direct Bill Status

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

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Other Business

There being none,

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor the meeting adjourned at 11:07 a.m.

Secretary/Assistant Secretary

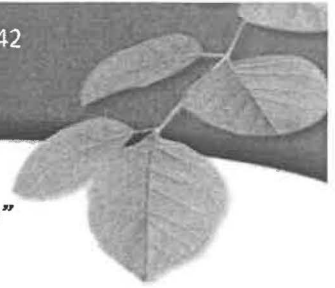
Chairman/Vice Chairman

SECTION IV



PO BOX 420812 – KISSIMMEE, FL 34742
Tel.: 407-406-8989

"The Professionals you can count on"



January 13, 2020

Windsor at Westside CDD – Westside BLVD (Between Monaco & N. Goodman)
Kissimmee, Florida

To whom it may concern:

We would like to take this opportunity to introduce ourselves and to present you an option to improve your facility grounds while saving money and time.

EXCLUSIVE LANDSCAPING GROUP INC. is a full service landscaping company, licensed and insured in the state of Florida, which have been in business for over eleven years. The company has served landscaping needs to both residential and commercial clients. Our most recent commercial accounts include large home subdivisions, with over 1200 single-family homes combined. We have provided services to both the community - including recreation, common area and numerous individual homes within the community.

EXCLUSIVE LANDSCAPING GROUP INC. has earned its strong reputation in the landscaping field thanks to the emphasis we make on the best customer service at a better than average pricing plans. We are proud to report a 99% + retention rate from our customers, well above the industry standards. The company offers competitive rates, honesty and reliable work in all areas. We take pride in our work and it shows; our motto says it all, **"Landscaping is not just our job, it is our passion"**.

We look forward to share with you information on how we can provide you with a superior service at a price that is below what you are currently paying. Please feel free to contact us at anytime.

Sincerely,

JEREMY LAPAGLIA
President/Owner



MISSION STATEMENT

EXCLUSIVE LANDSCAPING GROUP INC. is dedicated to provide quality-landscaping services. We strive to create a long-term relationship with our clients based on honesty, quality, dependability, and an outstanding work. All this will help our customers and potential clientele make the right choices to meet their needs and budgets.

We accomplish this Mission through our belief in fairness, dedication, quality improvement process, and professionalism that extends to our customers and our employees.

BRIEF DESCRIPTION

EXCLUSIVE LANDSCAPING GROUP INC. is based in Kissimmee, Florida. The company was established in 2008, and since then it has offered complete landscaping solutions, specializing in landscaping design and maintenance.

All employees of Exclusive Landscaping Group Inc. undergo extensive background checks, receive thorough training in all aspects of the landscaping industry, and are required to meet and exceed our client's needs and expectations.



LAWN AND LANDSCAPE MAINTENANCE PROGRAM

This contract is an agreement between EXCLUSIVE LANDSCAPING GROUP, INC., hereinafter referred to as "the Contractor", and **Windsor at Westside CDD – Westside Blvd**, hereinafter referred to as "the Client".

The Contractor and the Client hereby promise and agree as follows:

I- BASIC CONSIDERATION

FIFTY TWO (52) visits per year. Forty two (42) mowing cycles in a 12-month period shall take place. Turf maintenance is defined as all mowing, edging, trimming and cleanup of lawn areas. Turf maintenance operations are to be completed the same day they are begun.

II- LOCATION OF SERVICES

All services referred herein will be performed at the common areas of property located at:

**Windsor at Westside CDD – Westside Blvd
Kissimmee, Florida**

III- LENGTH OF AGREEMENT

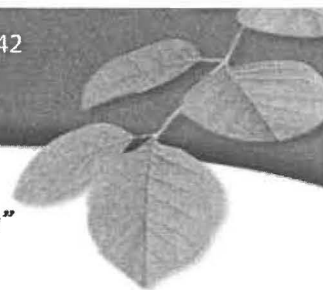
Once the term of this agreement begins, it will continue in full force until cancelled by either party as stated on the Cancellation clause.

IV- LAWN MAINTENANCE CONSIDERATION – SCOPE OF WORK

SERVICE	FREQUENCY	SPECIFICATION DETAILS
MOWING, EDGING and BLOWING	42	<ul style="list-style-type: none">• Prior to mowing, remove and dispose of normal litter and debris from all landscape areas.• Mowing to be performed weekly during the months of April through October and every other week from the months of November through March.



PO BOX 420812 – KISSIMMEE, FL 34742
Tel.: 407-406-8989



"The Professionals you can count on"

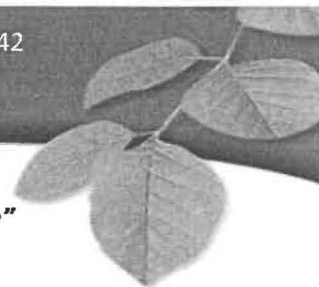
		<ul style="list-style-type: none">• Mowing is done by reel, rotary or mulching mower. Mower blades are sharpened at all times and properly adjusted to provide quality cut.• Mowing height will be according to grass type and variety.• Edging of all hard surfaces performed during each mowing.• Turf around sprinkler heads will be trimmed or treated with a non-selective herbicide to not intercept water output.• Edging of all planter beds during every other mowing.• Clippings will be left on the lawn as long as no readily visible clumps remain on the grass surface 36 hours after mowing. Otherwise, large clumps of clippings will be distributed by mechanical blowing or collected and removed by the contractor.• In the case of fungal disease outbreaks, clippings will be collected until the disease is undetectable.• Isolated trees and shrubs growing in lawn areas will require mulched areas around them (minimum 2 feet diameter to avoid bark injury from mowers and filament line trimmers and to reduce root competition from grass.• Cleaning all clippings from sidewalks, curbs and roadways immediately after mowing and/or edging. Clipping will not be swept, blown or otherwise disposed of in sewer drains.
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SERVICE	FREQUENCY	SPECIFICATION DETAILS
TURF PEST CONTROL, and FERTILIZATION	6	<ul style="list-style-type: none">• Complete fertilizers shall be granular in composition and contain 30% to 50% of the nitrogen in a slow or controlled released form. The ratio of nitrogen to potash will be 1:1 or 2:1 for complete fertilizer formulations.• Turf damaging insect control to be performed on a preventative and curative basis with turf fertilization applications.



		<ul style="list-style-type: none">• Broadleaf weed control pre-emergence and post-emergence applications to be performed during all cool-season turf fertilization applications.• Fungicide applications shall be applied on an as-needed basis.
ORNAMENTAL SHRUBBERY PEST CONTROL and FERTILIZATION	6	<ul style="list-style-type: none">• Fertilization to be performed using granular products with rich micronutrient package.• Insect control to be performed on a preventative and curative basis with turf fertilization.• Fungicide applications shall be applied on an as-needed basis.

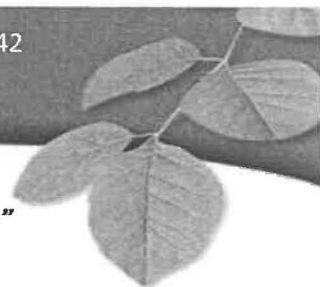
SERVICE	FREQUENCY	SPECIFICATION DETAILS
IRRIGATION SYSTEM INSPECTIONS	12	<ul style="list-style-type: none">• Irrigation system inspections to be performed on a monthly basis.• Activate each zone of the system.• Setting of all controllers to assure proper water management according to weather conditions and seasonal requirements and municipal guideline adherence.• Testing rain sensor when applicable.• Visually check for any damaged heads or heads needing repair.• Clean, straighten or adjust any heads not functioning properly.• Report any valve or valve box that may be damaged in any way.• Provision of monthly irrigation system inspection reports that provide detailed listing of system breakages and an accompanying estimate for the labor and materials associated with the recommended repair.• Upon receipt of written approval from the client, all system repairs will be charged at an hourly rate of \$45.00 plus parts.• Repair work caused by Exclusive Landscaping Group, Inc. in the cause of our landscape maintenance activity is the



		<p>responsibility of Exclusive Landscaping Group, Inc. and will be repaired at no charge.</p> <ul style="list-style-type: none">• Exclusive Landscaping Group, Inc. assumes no liability beyond its control, disclaims any and all express or implied warranties, and is not responsible for the condition of the landscaping or irrigation system due to drought, freeze, irrigation deficiencies, storm damage, vandalism, pedestrian or vehicle damage.
TREE AND PALM TREE PRUNING AND TRIMMING (Over 10 ft. tall)	Per customer request	<ul style="list-style-type: none">• Booting and trimming of all trees and palm trees over a height of 10 ft. to be performed during the months of September or October.• Trees and palm trees will be trimmed at a cost of \$00.0 each.• No trees under utility lines will be pruned, this is the responsibility of the respective utility company, and no pruning will be done during or immediately following growth flushes.• Removal of all generated debris from the property.

SERVICE	FREQUENCY	SPECIFICATION DETAILS
SHRUB AND TREE PRUNING AND TRIMMING (Under 10 ft. tall)	AS NEEDED	<ul style="list-style-type: none">• Shrubs will be pruned with hand shears as needed to provide an informal shape, fullness, and bloom.• Tree and palm tree pruning will be done as needed throughout the year, and limited to branches and/or brown fronds and seed heads.• No green palm fronds shall be removed.• Branches will be pruned just outside the branch collar.• No trees under utility lines will be pruned, this is the responsibility of the respective utility company, and no pruning will be done during or immediately following growth flushes.• Pruning paint markers will not be applied





		<ul style="list-style-type: none"> • Sucker growth will be removed by hand from the base of trees. • Removal of all generated debris from the property.
WEED CONTROL	24	<ul style="list-style-type: none"> • Weed control in curbs, ground between plants, joints in walks, decks and driveways will be performed using appropriate manual (hand pulling), mechanical (spin trimming) and/or chemical control (herbicide). • Herbicides may be applied for heavy weed infestations if approved by client, and it will be applied with care not to injure adjacent plants. • Weed control is expected to be performed at a frequency of two (2) times per month.

SERVICE	FREQUENCY	SPECIFICATION DETAILS
REPLACEMENT OF MULCH BEDS	Per customer request	<ul style="list-style-type: none"> • Replacement of mulch beds \$45.00 per yard • Any additional mulch replacement out of the scope of the frequency will incur in an additional charge of \$45.00 per yard.
FLOWERS and PLANTS INSTALLATION	Per customer request	<ul style="list-style-type: none"> • Installation of 4" annuals in all existing annual beds performed at quarterly intervals. • Annual rotations shall include the provision of all necessary soil amendments and potting media. • Annual flowers: Cost per unit: Between \$1.79 and \$4.50 • Perennials: Cost per unit: Between \$5.00 and \$12.00 • Provision of necessary maintenance rotations inclusive of fungicide and fertilization applications to be provided as needed.
OTHER	AS NEEDED (Priced by contractor on a per job basis)	Works performed under this section will be completed on a time and material basis and it is not included in the contract maintenance price.



		<p>Estimates for proposed work will be submitted to the proper authorizing person for approval before the extra work is started.</p> <p>Example of services offered are:</p> <ul style="list-style-type: none"> • Major clean up due to storms, hurricanes, tornadoes and other Acts-of-God. • Large tree removal and trimming. • Installation of rain shut-off device. • Removal of plant material that has died due to winter freezes, floods, fire or other Acts-of-God.
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SERVICE	FREQUENCY	SPECIFICATION DETAILS
OTHER	AS NEEDED (Priced by contractor on a per job basis)	<ul style="list-style-type: none"> • Landscape additions/ renovations/ transplanting. Transplanting of existing trees will be accomplished during January/February for dormant species and April-August for palms. • Plant or turf replacement (not attributed to Contractor negligence). • Maintenance of aquatic sites. • General hauling. • Major irrigation system modifications. • Interior plant maintenance.



V- GENERAL CONSIDERATIONS

A- Uniforms

- The Contractor's employees will, at all times, wear the company's uniform while on the Client's property.
- The Contractor's employees shall wear OSHA approved work boots at all times and OSHA approved safety apparel when conditions or the situation requires it, while on the Client's property.

B- Site Inspections

We consider a good practice to perform on a regular basis, either monthly or quarterly, scheduled site inspections between the Contractor and the Client

C- Clean Up

- All excessive trimmings and clippings and any accumulated trash, litter, and/or debris on the property will be removed and disposed of during the visits performed.
- Fallen limbs larger than 2" in diameter or excessive storm debris are not included in the contract. The scope of work does not cover them.
- Any trash, debris, and/or litter not generated from the detail rotation can be placed into any available trash container or receptacle on the property.

VI- CONSIDERATIONS FOR INSURANCE, LICENSES, PERMITS AND LIABILITY

The Contractor will carry liability amounts and workmen's compensation coverage required by law on his operators and employees. The Contractor requires same of any sub-contractors and provides proof of same to the Client. The Contractor is also responsible for obtaining any licenses and/or permits required by law for activities in Client's property.

A- Situations which the Contractor may deem are his/her responsibility:

- Any damage due to operation of his equipment in performing the contract.



- Complying with all laws pertaining to protected plant species such as the mangrove.
- Damage to plant material due to improper horticultural practices.
- Improper replacement or retrofitting of irrigation system components.
- Injury to non-target organisms in application of pesticides.

B- Situations which the Contractor may deem are not his/her responsibility:

- Death or decline of plant materials due to improper selection, placement, planting, or maintenance done before the time of this contract.
- Exposed cables/wires or sprinkler components/lines normally found below the lawn's surface.
- Flooding, storm, wind or cold damages.
- Damage caused by or to any item hidden in the landscape and not clearly guarded or marked.
- Damage due to vandalism.



VII- TERM OF THE CONTRACT

This is a One (1) year contract effective upon the Client(s) signature. In addition, the Client may elect to extend this contract for up to twelve additional months at the same terms. Any additional or unscheduled services agreed on by Client and Contractor should be billed separately and paid for at the time of service. Any additional or unscheduled services agreed on by Client and Contractor should be billed separately and paid for at the time of service.

Services	Annual Price	Monthly Price	Unit Price
Landscaping Maintenance (Fertilization/Pest and Irrigation Wet check) CDD – Westside Blvd	\$9,840.00	\$820.00	
Mulch for Common Areas – 48 Yards	\$2,160.00	\$180.00	
Palm tree trimming – Common Areas	Included	Included	
Extra Services			\$45.00 per hour
Irrigation Repairs			\$45.00 per hour plus parts
Annuals Installation			\$1.79 per plant
Mulch Replacement			\$45.00 per yard
Pine straw			\$6.50 per bale
TOTAL	\$12,000.00	\$1,000.00	

CANCELLATION:

The Client may cancel this contract in writing, if the reason for cancellation is service related, by providing written notice to the Contractor via certified mail with at least 30 days notice. The Contractor asks that the Client allow the opportunity to correct the grievance prior to written communication of cancellation. If no reason for cancellation is given or the cancellation is not related to services provided, this contract cannot be cancelled until the term is completed. Monthly fees shall be due to Contractor by the end of the calendar month following the month in which such goods/services were provided. Any past due amounts shall accrue interest at 1% per month. Contractor may cancel this contract in writing if Client does not pay any amounts within 30 days after the date due. Upon any cancellation of this contract, Client shall pay Contractor for the pro rata value of any complimentary goods or services provided by Contractor in the twelve (12) months prior to such cancellation date, based on the number of months since such goods/services were provided divided by 12-months, with partial months to be considered an additional month.

VIII- EXECUTION OF THE CONTRACT

By signing below, the undersigned parties hereby warrant that they are authorized representatives of their respective companies, and that have the authority to bind their employer and/or principal.

CLIENT's APPROVAL

Signed by: _____

Company: _____

Date: ____ / ____ / ____

CONTRACTOR's APPROVAL

Signed by: JEREMY LAPAGLIA

Company: Exclusive Landscaping Group, Inc.

Date: ____ / ____ / ____

SECTION VI

SECTION A

SECTION 1

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1
2 An act relating to government accountability; amending
3 s. 11.40, F.S.; specifying that the Governor, the
4 Commissioner of Education, or the designee of the
5 Governor or of the commissioner, may notify the
6 Legislative Auditing Committee of an entity's failure
7 to comply with certain auditing and financial
8 reporting requirements; amending s. 11.45, F.S.;
9 revising definitions and defining the terms "abuse,"
10 "fraud," and "waste"; excluding water management
11 districts from certain audit requirements; removing a
12 cross-reference; authorizing the Auditor General to
13 conduct audits of tourist development councils and
14 county tourism promotion agencies; revising reporting
15 requirements applicable to the Auditor General;
16 amending s. 11.47, F.S.; specifying that any person
17 who willfully fails or refuses to provide access to an
18 employee, officer, or agent of an entity under audit
19 is subject to a penalty; amending s. 28.35, F.S.;
20 revising reporting requirements applicable to the
21 Florida Clerks of Court Operations Corporation;
22 amending s. 43.16, F.S.; revising the responsibilities
23 of the Justice Administrative Commission, each state
24 attorney, each public defender, the criminal conflict
25 and civil regional counsel, the capital collateral
26 regional counsel, and the Guardian Ad Litem Program,
27 to include the establishment and maintenance of
28 certain internal controls; amending ss. 129.03,
29 129.06, and 166.241, F.S.; requiring counties and

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30 municipalities to maintain certain budget documents on
31 the entities' websites for a specified period;
32 amending s. 215.86, F.S.; revising the purposes for
33 which management systems and internal controls must be
34 established and maintained by each state agency and
35 the judicial branch; amending s. 215.97, F.S.;
36 revising certain audit threshold requirements;
37 amending s. 215.985, F.S.; revising the requirements
38 for a monthly financial statement provided by a water
39 management district; amending s. 218.31, F.S.:
40 revising the definition of the term "financial audit";
41 amending s. 218.32, F.S.; authorizing the Department
42 of Financial Services to request additional
43 information from a local governmental entity in
44 preparation of an annual report; requiring a local
45 governmental entity to respond to such requests within
46 a specified timeframe; requiring the department to
47 notify the Legislative Auditing Committee of
48 noncompliance; amending s. 218.33, F.S.; requiring
49 local governmental entities to establish and maintain
50 internal controls to achieve specified purposes;
51 amending s. 218.391, F.S.; revising membership, and
52 restrictions thereof, for an auditor selection
53 committee; prescribing requirements and procedures for
54 selecting an auditor if certain conditions exist;
55 amending s. 373.536, F.S.; deleting obsolete language;
56 requiring water management districts to maintain
57 certain budget documents on the districts' websites
58 for specified periods; amending s. 1001.42, F.S.;

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authorizing additional internal audits as directed by
the district school board; amending s. 1002.33, F.S.;
revising the responsibilities of the governing board
of a charter school to include the establishment and
maintenance of internal controls; amending s. 1002.37,
F.S.; requiring completion of an annual financial
audit of the Florida Virtual School; specifying audit
requirements; requiring an audit report to be
submitted to the board of trustees of the Florida
Virtual School and the Auditor General; deleting
obsolete provisions; amending s. 1010.01, F.S.;
requiring each school district, Florida College System
institution, and state university to establish and
maintain certain internal controls; creating ss.
1012.8551 and 1012.915, F.S.; specifying applicable
standards as to employee background screening and
investigations of Florida College System and State
University System personnel, respectively; amending s.
218.503, F.S.; conforming provisions and cross-
references to changes made by the act; providing a
declaration of important state interest; providing an
effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (2) of section 11.40, Florida
Statutes, is amended to read:

11.40 Legislative Auditing Committee.—

(2) Following notification by the Auditor General, the

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88 Department of Financial Services, ~~or~~ the Division of Bond
89 Finance of the State Board of Administration, the Governor or
90 his or her designee, or the Commissioner of Education or his or
91 her designee of the failure of a local governmental entity,
92 district school board, charter school, or charter technical
93 career center to comply with the applicable provisions within s.
94 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the
95 Legislative Auditing Committee may schedule a hearing to
96 determine if the entity should be subject to further state
97 action. If the committee determines that the entity should be
98 subject to further state action, the committee shall:

99 (a) In the case of a local governmental entity or district
100 school board, direct the Department of Revenue and the
101 Department of Financial Services to withhold any funds not
102 pledged for bond debt service satisfaction which are payable to
103 such entity until the entity complies with the law. The
104 committee shall specify the date that such action must ~~shall~~
105 begin, and the directive must be received by the Department of
106 Revenue and the Department of Financial Services 30 days before
107 the date of the distribution mandated by law. The Department of
108 Revenue and the Department of Financial Services may implement
109 ~~the provisions of~~ this paragraph.

110 (b) In the case of a special district created by:

111 1. A special act, notify the President of the Senate, the
112 Speaker of the House of Representatives, the standing committees
113 of the Senate and the House of Representatives charged with
114 special district oversight as determined by the presiding
115 officers of each respective chamber, the legislators who
116 represent a portion of the geographical jurisdiction of the

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117 special district, and the Department of Economic Opportunity
118 that the special district has failed to comply with the law.
119 Upon receipt of notification, the Department of Economic
120 Opportunity shall proceed pursuant to s. 189.062 or s. 189.067.
121 If the special district remains in noncompliance after the
122 process set forth in s. 189.0651, or if a public hearing is not
123 held, the Legislative Auditing Committee may request the
124 department to proceed pursuant to s. 189.067(3).

125 2. A local ordinance, notify the chair or equivalent of the
126 local general-purpose government pursuant to s. 189.0652 and the
127 Department of Economic Opportunity that the special district has
128 failed to comply with the law. Upon receipt of notification, the
129 department shall proceed pursuant to s. 189.062 or s. 189.067.
130 If the special district remains in noncompliance after the
131 process set forth in s. 189.0652, or if a public hearing is not
132 held, the Legislative Auditing Committee may request the
133 department to proceed pursuant to s. 189.067(3).

134 3. Any manner other than a special act or local ordinance,
135 notify the Department of Economic Opportunity that the special
136 district has failed to comply with the law. Upon receipt of
137 notification, the department shall proceed pursuant to s.
138 189.062 or s. 189.067(3).

139 (c) In the case of a charter school or charter technical
140 career center, notify the appropriate sponsoring entity, which
141 may terminate the charter pursuant to ss. 1002.33 and 1002.34.

142 Section 2. Subsection (1), paragraph (j) of subsection (2),
143 paragraph (u) of subsection (3), and paragraph (i) of subsection
144 (7) of section 11.45, Florida Statutes, are amended, and
145 paragraph (x) is added to subsection (3) of that section, to

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read:

11.45 Definitions; duties; authorities; reports; rules.—

(1) DEFINITIONS.—As used in ss. 11.40-11.51, the term:

(a) "Abuse" means behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. The term includes the misuse of authority or position for personal gain.

(b) ~~(a)~~ "Audit" means a financial audit, operational audit, or performance audit.

(c) ~~(b)~~ "County agency" means a board of county commissioners or other legislative and governing body of a county, however styled, including that of a consolidated or metropolitan government, a clerk of the circuit court, a separate or ex officio clerk of the county court, a sheriff, a property appraiser, a tax collector, a supervisor of elections, or any other officer in whom any portion of the fiscal duties of a body or officer expressly stated in this paragraph are ~~the~~ above are under law separately placed by law.

(d) ~~(c)~~ "Financial audit" means an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards ~~as adopted by the Board of Accountancy~~. When applicable, the scope of financial audits must ~~shall~~ encompass the additional activities

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175 necessary to establish compliance with the Single Audit Act
176 Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other
177 applicable federal law.

178 (e) "Fraud" means obtaining something of value through
179 willful misrepresentation, including, but not limited to,
180 intentional misstatements or intentional omissions of amounts or
181 disclosures in financial statements to deceive users of
182 financial statements, theft of an entity's assets, bribery, or
183 the use of one's position for personal enrichment through the
184 deliberate misuse or misapplication of an organization's
185 resources.

186 (f)~~(d)~~ "Governmental entity" means a state agency, a county
187 agency, or any other entity, however styled, that independently
188 exercises any type of state or local governmental function.

189 (g)~~(e)~~ "Local governmental entity" means a county agency,
190 municipality, tourist development council, county tourism
191 promotion agency, or special district as defined in s. 189.012.
192 The term,~~but~~ does not include any housing authority established
193 under chapter 421.

194 (h)~~(f)~~ "Management letter" means a statement of the
195 auditor's comments and recommendations.

196 (i)~~(g)~~ "Operational audit" means an audit whose purpose is
197 to evaluate management's performance in establishing and
198 maintaining internal controls, including controls designed to
199 prevent and detect fraud, waste, and abuse, and in administering
200 assigned responsibilities in accordance with applicable laws,
201 administrative rules, contracts, grant agreements, and other
202 guidelines. Operational audits must be conducted in accordance
203 with government auditing standards. Such audits examine internal

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controls that are designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of financial records and reports, and safeguarding of assets, and identify weaknesses in those internal controls.

(j)~~(h)~~ "Performance audit" means an examination of a program, activity, or function of a governmental entity, conducted in accordance with applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. The term includes an examination of issues related to:

1. Economy, efficiency, or effectiveness of the program.
2. Structure or design of the program to accomplish its goals and objectives.
3. Adequacy of the program to meet the needs identified by the Legislature or governing body.
4. Alternative methods of providing program services or products.
5. Goals, objectives, and performance measures used by the agency to monitor and report program accomplishments.
6. The accuracy or adequacy of public documents, reports, or requests prepared under the program by state agencies.
7. Compliance of the program with appropriate policies, rules, or laws.
8. Any other issues related to governmental entities as directed by the Legislative Auditing Committee.

(k)~~(i)~~ "Political subdivision" means a separate agency or unit of local government created or established by law and

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includes, but is not limited to, the following and the officers thereof: authority, board, branch, bureau, city, commission, consolidated government, county, department, district, institution, metropolitan government, municipality, office, officer, public corporation, town, or village.

(1)~~(j)~~ "State agency" means a separate agency or unit of state government created or established by law and includes, but is not limited to, the following and the officers thereof: authority, board, branch, bureau, commission, department, division, institution, office, officer, or public corporation, as the case may be, except any such agency or unit within the legislative branch of state government other than the Florida Public Service Commission.

(m) "Waste" means the act of using or expending resources unreasonably, carelessly, extravagantly, or for no useful purpose.

(2) DUTIES.—The Auditor General shall:

(j) Conduct audits of local governmental entities when determined to be necessary by the Auditor General, when directed by the Legislative Auditing Committee, or when otherwise required by law. No later than 18 months after the release of the audit report, the Auditor General shall perform such appropriate followup procedures as he or she deems necessary to determine the audited entity's progress in addressing the findings and recommendations contained within the Auditor General's previous report. The Auditor General shall notify each member of the audited entity's governing body and the Legislative Auditing Committee of the results of his or her determination. For purposes of this paragraph, local

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governmental entities do not include water management districts.

The Auditor General shall perform his or her duties independently but under the general policies established by the Legislative Auditing Committee. This subsection does not limit the Auditor General's discretionary authority to conduct other audits or engagements of governmental entities as authorized in subsection (3).

(3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The Auditor General may, pursuant to his or her own authority, or at the direction of the Legislative Auditing Committee, conduct audits or other engagements as determined appropriate by the Auditor General of:

(u) The Florida Virtual School ~~pursuant to s. 1002.37.~~

(x) Tourist development councils and county tourism promotion agencies.

(7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

(i) The Auditor General shall annually transmit by July 15, to the President of the Senate, the Speaker of the House of Representatives, and the Department of Financial Services, a list of all school districts, charter schools, charter technical career centers, Florida College System institutions, state universities, and local governmental entities ~~water management districts~~ that have failed to comply with the transparency requirements as identified in the audit reports reviewed pursuant to paragraph (b) and those conducted pursuant to subsection (2).

Section 3. Subsection (3) of section 11.47, Florida Statutes, is amended to read:

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11.47 Penalties; failure to make a proper audit or examination; making a false report; failure to produce documents or information.—

(3) Any person who willfully fails or refuses to provide access to an employee, officer, or agent of an entity subject to an audit or to furnish or produce any book, record, paper, document, data, or sufficient information necessary to a proper audit or examination which the Auditor General or the Office of Program Policy Analysis and Government Accountability is by law authorized to perform ~~commits shall be guilty of~~ a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

Section 4. Paragraph (d) of subsection (2) of section 28.35, Florida Statutes, is amended to read:

28.35 Florida Clerks of Court Operations Corporation.—

(2) The duties of the corporation shall include the following:

(d) Developing and certifying a uniform system of workload measures and applicable workload standards for court-related functions as developed by the corporation and clerk workload performance in meeting the workload performance standards. These workload measures and workload performance standards shall be designed to facilitate an objective determination of the performance of each clerk in accordance with minimum standards for fiscal management, operational efficiency, and effective collection of fines, fees, service charges, and court costs. The corporation shall develop the workload measures and workload performance standards in consultation with the Legislature. When the corporation finds a clerk has not met the workload

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performance standards, the corporation shall identify the nature of each deficiency and any corrective action recommended and taken by the affected clerk of the court. For quarterly periods ending on the last day of March, June, September, and December of each year, the corporation shall notify the Legislature of any clerk not meeting workload performance standards and provide a copy of any corrective action plans. Such notifications must be submitted no later than 45 days after the end of the preceding quarterly period. As used in this subsection, the term:

1. "Workload measures" means the measurement of the activities and frequency of the work required for the clerk to adequately perform the court-related duties of the office as defined by the membership of the Florida Clerks of Court Operations Corporation.

2. "Workload performance standards" means the standards developed to measure the timeliness and effectiveness of the activities that are accomplished by the clerk in the performance of the court-related duties of the office as defined by the membership of the Florida Clerks of Court Operations Corporation.

Section 5. Present subsections (6) and (7) of section 43.16, Florida Statutes, are renumbered as subsections (7) and (8), respectively, and a new subsection (6) is added to that section, to read:

43.16 Justice Administrative Commission; membership, powers and duties.—

(6) The commission, each state attorney, each public defender, the criminal conflict and civil regional counsel, the

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capital collateral regional counsel, and the Guardian Ad Litem
Program shall establish and maintain internal controls designed
to:

(a) Prevent and detect fraud, waste, and abuse as defined
in s. 11.45(1).

(b) Promote and encourage compliance with applicable laws,
rules, contracts, grant agreements, and best practices.

(c) Support economical and efficient operations.

(d) Ensure reliability of financial records and reports.

(e) Safeguard assets.

Section 6. Paragraph (c) of subsection (3) of section
129.03, Florida Statutes, is amended to read:

129.03 Preparation and adoption of budget.—

(3) The county budget officer, after tentatively
ascertaining the proposed fiscal policies of the board for the
next fiscal year, shall prepare and present to the board a
tentative budget for the next fiscal year for each of the funds
provided in this chapter, including all estimated receipts,
taxes to be levied, and balances expected to be brought forward
and all estimated expenditures, reserves, and balances to be
carried over at the end of the year.

(c) The board shall hold public hearings to adopt tentative
and final budgets pursuant to s. 200.065. The hearings shall be
primarily for the purpose of hearing requests and complaints
from the public regarding the budgets and the proposed tax
levies and for explaining the budget and any proposed or adopted
amendments. The tentative budget must be posted on the county's
official website at least 2 days before the public hearing to
consider such budget and must remain on the website for at least

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378 45 days. The final budget must be posted on the website within
379 30 days after adoption and must remain on the website for at
380 least 2 years. The tentative budgets, adopted tentative budgets,
381 and final budgets shall be filed in the office of the county
382 auditor as a public record. Sufficient reference in words and
383 figures to identify the particular transactions must ~~shall~~ be
384 made in the minutes of the board to record its actions with
385 reference to the budgets.

386 Section 7. Paragraph (f) of subsection (2) of section
387 129.06, Florida Statutes, is amended to read:

388 129.06 Execution and amendment of budget.—

389 (2) The board at any time within a fiscal year may amend a
390 budget for that year, and may within the first 60 days of a
391 fiscal year amend the budget for the prior fiscal year, as
392 follows:

393 (f) Unless otherwise prohibited by law, if an amendment to
394 a budget is required for a purpose not specifically authorized
395 in paragraphs (a)-(e), the amendment may be authorized by
396 resolution or ordinance of the board of county commissioners
397 adopted following a public hearing.

398 1. The public hearing must be advertised at least 2 days,
399 but not more than 5 days, before the date of the hearing. The
400 advertisement must appear in a newspaper of paid general
401 circulation and must identify the name of the taxing authority,
402 the date, place, and time of the hearing, and the purpose of the
403 hearing. The advertisement must also identify each budgetary
404 fund to be amended, the source of the funds, the use of the
405 funds, and the total amount of each fund's appropriations.

406 2. If the board amends the budget pursuant to this

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paragraph, the adopted amendment must be posted on the county's official website within 5 days after adoption and must remain on the website for at least 2 years.

Section 8. Subsections (3) and (5) of section 166.241, Florida Statutes, are amended to read:

166.241 Fiscal years, budgets, and budget amendments.—

(3) The tentative budget must be posted on the municipality's official website at least 2 days before the budget hearing, held pursuant to s. 200.065 or other law, to consider such budget and must remain on the website for at least 45 days. The final adopted budget must be posted on the municipality's official website within 30 days after adoption and must remain on the website for at least 2 years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the tentative budget and final budget to the manager or administrator of such county or counties who shall post the budgets on the county's website.

(5) If the governing body of a municipality amends the budget pursuant to paragraph (4)(c), the adopted amendment must be posted on the official website of the municipality within 5 days after adoption and must remain on the website for at least 2 years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the adopted amendment to the manager or administrator of such county or counties who shall post the adopted amendment on the county's website.

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Section 9. Section 215.86, Florida Statutes, is amended to read:

215.86 Management systems and controls.—Each state agency and the judicial branch as defined in s. 216.011 shall establish and maintain management systems and internal controls designed to:

(1) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1). ~~that~~

(2) Promote and encourage compliance with applicable laws, rules, contracts, and grant agreements. ~~†~~

(3) Support economical and ~~economic,~~ efficient, ~~and effective operations.~~ ~~†~~

(4) Ensure reliability of financial records and reports. ~~†~~

(5) Safeguard ~~and safeguarding of assets. Accounting systems and procedures shall be designed to fulfill the requirements of generally accepted accounting principles.~~

Section 10. Paragraph (a) of subsection (2) of section 215.97, Florida Statutes, is amended to read:

215.97 Florida Single Audit Act.—

(2) As used in this section, the term:

(a) "Audit threshold" means the threshold amount used to determine when a state single audit or project-specific audit of a nonstate entity shall be conducted in accordance with this section. Each nonstate entity that expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such nonstate entity shall be required to have a state single audit~~†~~ or a project-specific audit~~†~~ for such fiscal year in accordance with the requirements of this section. ~~Every 2 years the Auditor General,~~ After consulting with the

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Executive Office of the Governor, the Department of Financial Services, and all state awarding agencies, the Auditor General shall periodically review the threshold amount for requiring audits under this section and may recommend any appropriate statutory change to revise the threshold amount in the annual report submitted to the Legislature pursuant to s. 11.45(7)(h) ~~adjust such threshold amount consistent with the purposes of this section.~~

Section 11. Subsection (11) of section 215.985, Florida Statutes, is amended to read:

215.985 Transparency in government spending.—

(11) Each water management district shall provide a monthly financial statement in the form and manner prescribed by the Department of Financial Services to the district's ~~its~~ governing board and make such monthly financial statement available for public access on its website.

Section 12. Subsection (17) of section 218.31, Florida Statutes, is amended to read:

218.31 Definitions.—As used in this part, except where the context clearly indicates a different meaning:

(17) "Financial audit" means an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards ~~as adopted by the Board of Accountancy and as prescribed by rules promulgated~~

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494 ~~by the Auditor General.~~ When applicable, the scope of financial
495 audits ~~must shall~~ encompass the additional activities necessary
496 to establish compliance with the Single Audit Act Amendments of
497 1996, 31 U.S.C. ss. 7501-7507, and other applicable federal law.

498 Section 13. Subsection (2) of section 218.32, Florida
499 Statutes, is amended to read:

500 218.32 Annual financial reports; local governmental
501 entities.—

502 (2) The department shall annually by December 1 file a
503 verified report with the Governor, the Legislature, the Auditor
504 General, and the Special District Accountability Program of the
505 Department of Economic Opportunity showing the revenues, both
506 locally derived and derived from intergovernmental transfers,
507 and the expenditures of each local governmental entity, regional
508 planning council, local government finance commission, and
509 municipal power corporation that is required to submit an annual
510 financial report. In preparing the verified report, the
511 department may request additional information from the local
512 governmental entity. The information requested must be provided
513 to the department within 45 days after the request. If the local
514 governmental entity does not comply with the request, the
515 department shall notify the Legislative Auditing Committee,
516 which may take action pursuant to s. 11.40(2). The report must
517 include, but is not limited to:

518 (a) The total revenues and expenditures of each local
519 governmental entity that is a component unit included in the
520 annual financial report of the reporting entity.

521 (b) The amount of outstanding long-term debt by each local
522 governmental entity. For purposes of this paragraph, the term

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"long-term debt" means any agreement or series of agreements to pay money, which, at inception, contemplate terms of payment exceeding 1 year in duration.

Section 14. Present subsection (3) of section 218.33, Florida Statutes, is renumbered as subsection (4), and a new subsection (3) is added to that section, to read:

218.33 Local governmental entities; establishment of uniform fiscal years and accounting practices and procedures.—

(3) Each local governmental entity shall establish and maintain internal controls designed to:

(a) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).

(b) Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

(c) Support economical and efficient operations.

(d) Ensure reliability of financial records and reports.

(e) Safeguard assets.

Section 15. Subsections (2), (3), and (4) of section 218.391, Florida Statutes, are amended, and subsection (9) is added to that section, to read:

218.391 Auditor selection procedures.—

(2) The governing body of a ~~charter~~ county, municipality, special district, district school board, charter school, or charter technical career center shall establish an auditor selection ~~audit~~ committee.

(a) The auditor selection committee for a ~~Each noncharter~~ county must ~~shall establish an audit committee that~~, at a minimum, ~~shall~~ consist of each of the county officers elected pursuant to the county charter or s. 1(d), Art. VIII of the

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552 State Constitution, ~~or their respective designees a designee,~~
553 and one member of the board of county commissioners or its
554 designee.

555 (b) The auditor selection committee for a municipality,
556 special district, district school board, charter school, or
557 charter technical career center must consist of at least three
558 members. One member of the auditor selection committee must be a
559 member of the governing body of an entity specified in this
560 paragraph, who shall serve as the chair of the committee.

561 (c) An employee, a chief executive officer, or a chief
562 financial officer of the county, municipality, special district,
563 district school board, charter school, or charter technical
564 career center may not serve as a member of an auditor selection
565 committee established under this subsection; however, an
566 employee, a chief executive officer, or a chief financial
567 officer of the county, municipality, special district, district
568 school board, charter school, or charter technical career center
569 may serve in an advisory capacity.

570 (d) The primary purpose of the auditor selection ~~audit~~
571 committee is to assist the governing body in selecting an
572 auditor to conduct the annual financial audit required in s.
573 218.39; however, the ~~audit~~ committee may serve other audit
574 oversight purposes as determined by the entity's governing body.
575 The public may ~~shall~~ not be excluded from the proceedings under
576 this section.

577 (3) The auditor selection ~~audit~~ committee shall:

578 (a) Establish factors to use for the evaluation of audit
579 services to be provided by a certified public accounting firm
580 duly licensed under chapter 473 and qualified to conduct audits

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581 in accordance with government auditing standards as adopted by
582 the Florida Board of Accountancy. Such factors shall include,
583 but are not limited to, ability of personnel, experience,
584 ability to furnish the required services, and such other factors
585 as may be determined by the committee to be applicable to its
586 particular requirements.

587 (b) Publicly announce requests for proposals. Public
588 announcements must include, at a minimum, a brief description of
589 the audit and indicate how interested firms can apply for
590 consideration.

591 (c) Provide interested firms with a request for proposal.
592 The request for proposal shall include information on how
593 proposals are to be evaluated and such other information the
594 committee determines is necessary for the firm to prepare a
595 proposal.

596 (d) Evaluate proposals provided by qualified firms. If
597 compensation is one of the factors established pursuant to
598 paragraph (a), it shall not be the sole or predominant factor
599 used to evaluate proposals.

600 (e) Rank and recommend in order of preference no fewer than
601 three firms deemed to be the most highly qualified to perform
602 the required services after considering the factors established
603 pursuant to paragraph (a). If fewer than three firms respond to
604 the request for proposal, the committee shall recommend such
605 firms as it deems to be the most highly qualified.

606 (4) The governing body shall inquire of qualified firms as
607 to the basis of compensation, select one of the firms
608 recommended by the auditor selection ~~audit~~ committee, and
609 negotiate a contract, using one of the following methods:

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610 (a) If compensation is not one of the factors established
611 pursuant to paragraph (3)(a) and not used to evaluate firms
612 pursuant to paragraph (3)(e), the governing body shall negotiate
613 a contract with the firm ranked first. If the governing body is
614 unable to negotiate a satisfactory contract with that firm,
615 negotiations with that firm shall be formally terminated, and
616 the governing body shall then undertake negotiations with the
617 second-ranked firm. Failing accord with the second-ranked firm,
618 negotiations shall then be terminated with that firm and
619 undertaken with the third-ranked firm. Negotiations with the
620 other ranked firms shall be undertaken in the same manner. The
621 governing body, in negotiating with firms, may reopen formal
622 negotiations with any one of the three top-ranked firms, but it
623 may not negotiate with more than one firm at a time.

624 (b) If compensation is one of the factors established
625 pursuant to paragraph (3)(a) and used in the evaluation of
626 proposals pursuant to paragraph (3)(d), the governing body shall
627 select the highest-ranked qualified firm or must document in its
628 public records the reason for not selecting the highest-ranked
629 qualified firm.

630 (c) The governing body may select a firm recommended by the
631 audit committee and negotiate a contract with one of the
632 recommended firms using an appropriate alternative negotiation
633 method for which compensation is not the sole or predominant
634 factor used to select the firm.

635 (d) In negotiations with firms under this section, the
636 governing body may allow a designee to conduct negotiations on
637 its behalf.

638 (9) If the entity fails to select the auditor in accordance

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639 with the requirements of subsections (3)-(6), the entity must
640 again perform the auditor selection process in accordance with
641 this section to select an auditor to conduct audits for
642 subsequent fiscal years.

643 Section 16. Paragraph (e) of subsection (4), paragraph (d)
644 of subsection (5), and paragraph (d) of subsection (6) of
645 section 373.536, Florida Statutes, are amended to read:

646 373.536 District budget and hearing thereon.—

647 (4) BUDGET CONTROLS; FINANCIAL INFORMATION.—

648 (e) ~~By September 1, 2012,~~ Each district shall provide a
649 monthly financial statement in the form and manner prescribed by
650 the Department of Financial Services to the district's governing
651 board and make such monthly financial statement available for
652 public access on its website.

653 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
654 APPROVAL.—

655 (d) Each district shall, by August 1 of each year, submit
656 for review a tentative budget and a description of any
657 significant changes from the preliminary budget submitted to the
658 Legislature pursuant to s. 373.535 to the Governor, the
659 President of the Senate, the Speaker of the House of
660 Representatives, the chairs of all legislative committees and
661 subcommittees having substantive or fiscal jurisdiction over
662 water management districts, as determined by the President of
663 the Senate or the Speaker of the House of Representatives, as
664 applicable, the secretary of the department, and the governing
665 body of each county in which the district has jurisdiction or
666 derives any funds for the operations of the district. The
667 tentative budget must be posted on the district's official

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website at least 2 days before budget hearings held pursuant to s. 200.065 or other law and must remain on the website for at least 45 days.

(6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN; WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

(d) The final adopted budget must be posted on the water management district's official website within 30 days after adoption and must remain on the website for at least 2 years.

Section 17. Paragraph (1) of subsection (12) of section 1001.42, Florida Statutes, as amended by chapter 2018-5, Laws of Florida, is amended to read:

1001.42 Powers and duties of district school board.—The district school board, acting as a board, shall exercise all powers and perform all duties listed below:

(12) FINANCE.—Take steps to assure students adequate educational facilities through the financial procedure authorized in chapters 1010 and 1011 and as prescribed below:

(1) *Internal auditor.*—May or, in the case of a school district receiving annual federal, state, and local funds in excess of \$500 million, shall employ an internal auditor. The scope of the internal auditor shall not be restricted and shall include every functional and program area of the school system.

1. The internal auditor shall perform ongoing financial verification of the financial records of the school district, a comprehensive risk assessment of all areas of the school system every 5 years, and other audits and reviews as the district school board directs for determining:

a. The adequacy of internal controls designed to prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).

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b. Compliance with applicable laws, rules, contracts, grant agreements, district school board-approved policies, and best practices.

c. The efficiency of operations.

d. The reliability of financial records and reports.

e. The safeguarding of assets.

f. Financial solvency.

g. Projected revenues and expenditures.

h. The rate of change in the general fund balance.

2. The internal auditor shall prepare audit reports of his or her findings and report directly to the district school board or its designee.

3. Any person responsible for furnishing or producing any book, record, paper, document, data, or sufficient information necessary to conduct a proper audit or examination which the internal auditor is by law authorized to perform is subject to the provisions of s. 11.47(3) and (4).

Section 18. Paragraph (j) of subsection (9) of section 1002.33, Florida Statutes, is amended to read:

1002.33 Charter schools.—

(9) CHARTER SCHOOL REQUIREMENTS.—

(j) The governing body of the charter school shall be responsible for:

1. Establishing and maintaining internal controls designed to:

a. Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).

b. Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

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726 c. Support economical and efficient operations.

727 d. Ensure reliability of financial records and reports.

728 e. Safeguard assets.

729 ~~2.4.~~ Ensuring that the charter school has retained the
730 services of a certified public accountant or auditor for the
731 annual financial audit, pursuant to s. 1002.345(2), who shall
732 submit the report to the governing body.

733 ~~3.2.~~ Reviewing and approving the audit report, including
734 audit findings and recommendations for the financial recovery
735 plan.

736 ~~4.a.3.a.~~ Performing the duties in s. 1002.345, including
737 monitoring a corrective action plan.

738 b. Monitoring a financial recovery plan in order to ensure
739 compliance.

740 ~~5.4.~~ Participating in governance training approved by the
741 department which must include government in the sunshine,
742 conflicts of interest, ethics, and financial responsibility.

743 Section 19. Present subsections (6) through (10) of section
744 1002.37, Florida Statutes, are renumbered as subsections (7)
745 through (11), respectively, present subsection (6) is amended,
746 and a new subsection (6) is added to that section, to read:

747 1002.37 The Florida Virtual School.—

748 (6) The Florida Virtual School shall have an annual
749 financial audit of its accounts and records conducted by an
750 independent auditor who is a certified public accountant
751 licensed under chapter 473. The independent auditor shall
752 conduct the audit in accordance with rules adopted by the
753 Auditor General pursuant to s. 11.45 and, upon completion of the
754 audit, shall prepare an audit report in accordance with such

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755 rules. The audit report must include a written statement by the
756 board of trustees describing corrective action to be taken in
757 response to each of the independent auditor's recommendations
758 included in the audit report. The independent auditor shall
759 submit the audit report to the board of trustees and the Auditor
760 General no later than 9 months after the end of the preceding
761 fiscal year.

762 (7)~~(6)~~ The board of trustees shall annually submit to the
763 Governor, the Legislature, the Commissioner of Education, and
764 the State Board of Education the audit report prepared pursuant
765 to subsection (6) and a complete and detailed report setting
766 forth:

767 (a) The operations and accomplishments of the Florida
768 Virtual School within the state and those occurring outside the
769 state as Florida Virtual School Global.

770 (b) The marketing and operational plan for the Florida
771 Virtual School and Florida Virtual School Global, including
772 recommendations regarding methods for improving the delivery of
773 education through the Internet and other distance learning
774 technology.

775 (c) The assets and liabilities of the Florida Virtual
776 School and Florida Virtual School Global at the end of the
777 fiscal year.

778 ~~(d) A copy of an annual financial audit of the accounts and~~
779 ~~records of the Florida Virtual School and Florida Virtual School~~
780 ~~Global, conducted by an independent certified public accountant~~
781 ~~and performed in accordance with rules adopted by the Auditor~~
782 ~~General.~~

783 (d)~~(e)~~ Recommendations regarding the unit cost of providing

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services to students through the Florida Virtual School and Florida Virtual School Global. In order to most effectively develop public policy regarding any future funding of the Florida Virtual School, it is imperative that the cost of the program is accurately identified. The identified cost of the program must be based on reliable data.

(e) ~~(f)~~ Recommendations regarding an accountability mechanism to assess the effectiveness of the services provided by the Florida Virtual School and Florida Virtual School Global.

Section 20. Subsection (5) is added to section 1010.01, Florida Statutes, to read:

1010.01 Uniform records and accounts.—

(5) Each school district, Florida College System institution, and state university shall establish and maintain internal controls designed to:

(a) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).

(b) Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

(c) Support economical and efficient operations.

(d) Ensure reliability of financial records and reports.

(e) Safeguard assets.

Section 21. Section 1012.8551, Florida Statutes, is created to read:

1012.8551 Employee background screening and investigations for Florida College System personnel.—Section 110.1127 applies to each institution in the Florida College System. Each institution must designate the positions subject to background screening and investigation pursuant to that section.

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Section 22. Section 1012.915, Florida Statutes, is created to read:

1012.915 Employee background screening and investigations for State University System personnel.—Section 110.1127 applies to each institution in the State University System. Each institution must designate the positions subject to background screening and investigation pursuant to that section.

Section 23. Subsection (3) of section 218.503, Florida Statutes, is amended to read:

218.503 Determination of financial emergency.—

(3) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity or district school board, the Governor or his or her designee shall contact the local governmental entity or the Commissioner of Education or his or her designee shall contact the district school board, as appropriate, to determine what actions have been taken by the local governmental entity or the district school board to resolve or prevent the condition. The information requested must be provided within 45 days after the date of the request. If the local governmental entity or the district school board does not comply with the request, the Governor or his or her designee or the Commissioner of Education or his or her designee shall notify ~~the members of~~ the Legislative Auditing Committee, which ~~who~~ may take action pursuant to s. 11.40(2) ~~11.40~~. The Governor or the Commissioner of Education, as appropriate, shall determine whether the local governmental entity or the district school board needs state assistance to resolve or prevent the condition. If state assistance is needed, the local governmental

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entity or district school board is considered to be in a state of financial emergency. The Governor or the Commissioner of Education, as appropriate, has the authority to implement measures as set forth in ss. 218.50-218.504 to assist the local governmental entity or district school board in resolving the financial emergency. Such measures may include, but are not limited to:

(a) Requiring approval of the local governmental entity's budget by the Governor or approval of the district school board's budget by the Commissioner of Education.

(b) Authorizing a state loan to a local governmental entity and providing for repayment of same.

(c) Prohibiting a local governmental entity or district school board from issuing bonds, notes, certificates of indebtedness, or any other form of debt until such time as it is no longer subject to this section.

(d) Making such inspections and reviews of records, information, reports, and assets of the local governmental entity or district school board as are needed. The appropriate local officials shall cooperate in such inspections and reviews.

(e) Consulting with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements.

(f) Providing technical assistance to the local governmental entity or the district school board.

(g)1. Establishing a financial emergency board to oversee the activities of the local governmental entity or the district

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871 school board. If a financial emergency board is established for
872 a local governmental entity, the Governor shall appoint board
873 members and select a chair. If a financial emergency board is
874 established for a district school board, the State Board of
875 Education shall appoint board members and select a chair. The
876 financial emergency board shall adopt such rules as are
877 necessary for conducting board business. The board may:

878 a. Make such reviews of records, reports, and assets of the
879 local governmental entity or the district school board as are
880 needed.

881 b. Consult with officials and auditors of the local
882 governmental entity or the district school board and the
883 appropriate state officials regarding any steps necessary to
884 bring the books of account, accounting systems, financial
885 procedures, and reports of the local governmental entity or the
886 district school board into compliance with state requirements.

887 c. Review the operations, management, efficiency,
888 productivity, and financing of functions and operations of the
889 local governmental entity or the district school board.

890 d. Consult with other governmental entities for the
891 consolidation of all administrative direction and support
892 services, including, but not limited to, services for asset
893 sales, economic and community development, building inspections,
894 parks and recreation, facilities management, engineering and
895 construction, insurance coverage, risk management, planning and
896 zoning, information systems, fleet management, and purchasing.

897 2. The recommendations and reports made by the financial
898 emergency board must be submitted to the Governor for local
899 governmental entities or to the Commissioner of Education and

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the State Board of Education for district school boards for appropriate action.

(h) Requiring and approving a plan, to be prepared by officials of the local governmental entity or the district school board in consultation with the appropriate state officials, prescribing actions that will cause the local governmental entity or district school board to no longer be subject to this section. The plan must include, but need not be limited to:

1. Provision for payment in full of obligations outlined in subsection (1), designated as priority items, which are currently due or will come due.

2. Establishment of priority budgeting or zero-based budgeting in order to eliminate items that are not affordable.

3. The prohibition of a level of operations which can be sustained only with nonrecurring revenues.

4. Provisions implementing the consolidation, sourcing, or discontinuance of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.

Section 24. The Legislature finds that a proper and legitimate state purpose is served when internal controls are established to prevent and detect fraud, waste, and abuse and to safeguard and account for government funds and property.
Therefore, the Legislature determines and declares that this act fulfills an important state interest.

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929 Section 25. This act shall take effect July 1, 2019.

SECTION C

SECTION 1

Westside

Community Development District

Summary of Check Register

November 28, 2019 to January 26, 2020

Fund	Date	Check No.'s	Amount
General	12/10/19	1545-1548	\$ 21,672.34
	12/11/19	1549-1551	\$ 1,180.11
	12/23/19	1552	\$ 33.46
	01/10/20	1553-1554	\$ 13,637.50
	01/16/20	1555	\$ 6,296.60
	01/17/20	1556	\$ 237.50
	01/24/20	1557-1563	\$ 1,184,235.14
			<hr/> \$ 1,227,292.65
Payroll	<u>December 2019</u>		
	Scott D Stewart	50260	\$ 184.70
	Thomas O Franklin	50261	\$ 184.70
			<hr/> \$ 369.40
			<hr/> \$ 1,227,662.05

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
12/10/19	00056	11/18/19	11244	201910	320	53800	46400			*	100.00		
			GOODMAN POND	OCT19									
		11/18/19	11244	201910	320	53800	46400			*	275.00		
			SOLARA PND	S1,S2,S3-OCT19									
		11/26/19	11284	201911	320	53800	46400			*	600.00		
			STORMWATER POND	NOV19									
		11/26/19	11284	201911	320	53800	46400			*	100.00		
			GOODMAN POND	NOV19									
		11/26/19	11284	201911	320	53800	46400			*	275.00		
			SOLARA PND	S1,S2,S3-NOV19									
		11/26/19	11285	201911	320	53800	46400			*	475.00		
			TRASH/FISH RMV	DISPOSE									
									AQUATIC WEED MANAGEMENT, INC.			1,825.00	001545
12/10/19	00001	12/01/19	343	201912	310	51300	34000			*	3,414.83		
			MANAGEMENT FEES	DEC19									
		12/01/19	343	201912	310	51300	35100			*	83.33		
			INFO TECH	DEC19									
		12/01/19	343	201912	310	51300	31300			*	875.00		
			DISSEMINATION	DEC19									
		12/01/19	344	201912	320	53800	49000			*	1,593.58		
			FIELD MANAGEMENT	DEC19									
		12/09/19	345	201912	310	51300	51000			*	10.24		
			OFFICE SUPPLIES										
		12/09/19	345	201912	310	51300	42000			*	4.00		
			POSTAGE										
		12/09/19	345	201912	310	51300	42500			*	48.60		
			COPIES										
									GOVERNMENTAL MANAGEMENT SERVICES			6,029.58	001546
12/10/19	00029	11/21/19	88481	201910	310	51300	31500			*	1,155.26		
			BOARD MTG/POND	CONVEYANCE									
									LATHAM,LUNA,EDEN & BEAUDINE, LLP			1,155.26	001547
12/10/19	00039	12/01/19	OS 68011	201912	320	53800	46200			*	12,662.50		
			MTHLY LANDSCAPE	DEC19									
									YELLOWSTONE LANDSCAPE			12,662.50	001548
12/11/19	00006	12/03/19	6-856-00	201911	310	51300	42000			*	76.36		
			DELIVERY	11/27/19									
									FEDEX			76.36	001549
12/11/19	00022	12/06/19	5271307	201911	310	51300	31100			*	166.25		
			RESEARCH WETLAND/REV	POND									
									HANSON, WALTER & ASSOCIATES, INC.			166.25	001550
									WEST WESTSIDE				
									KCOSTA				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/11/19	00029	12/07/19 88858	201911 310-51300-31500	AUDIT LETTER/PARCEL K	*	937.50	
				LATHAM,LUNA,EDEN & BEAUDINE, LLP			937.50 001551
12/23/19	00006	12/10/19 6-683-33	201911 310-51300-42000	DELIVERY 11/27/19	*	33.46	
				FEDEX			33.46 001552
1/10/20	00056	12/23/19 11372	201912 320-53800-46400	GOODMAN POND-DEC19	*	100.00	
		12/23/19 11372	201912 320-53800-46400	SOLARA PND S1,S2,S3-DEC19	*	275.00	
		12/23/19 11372	201912 320-53800-46400	STORMWATER POND-DEC19	*	600.00	
				AQUATIC WEED MANAGEMENT, INC.			975.00 001553
1/10/20	00039	1/01/20 OS 75575	202001 320-53800-46200	MTHLY LANDSCAPE-JAN20	*	12,662.50	
				YELLOWSTONE LANDSCAPE			12,662.50 001554
1/16/20	00001	1/01/20 346	202001 310-51300-34000	MANAGEMENT FEES - JAN20	*	3,414.83	
		1/01/20 346	202001 310-51300-35100	INFO TECH - JAN20	*	83.33	
		1/01/20 346	202001 310-51300-31300	DISSEMINATION - JAN20	*	1,166.67	
		1/01/20 346	202001 310-51300-51000	OFFICE SUPPLIES	*	.09	
		1/01/20 346	202001 310-51300-42000	POSTAGE	*	1.50	
		1/01/20 346	202001 310-51300-42500	COPIES	*	36.60	
		1/01/20 347	202001 320-53800-49000	FIELD MANAGEMENT - JAN20	*	1,593.58	
				GOVERNMENTAL MANAGEMENT SERVICES			6,296.60 001555
1/17/20	00022	1/10/20 5271767	201912 310-51300-31100	PREP FOR MTG/AUGIT/PH1&2	*	237.50	
				HANSON, WALTER & ASSOCIATES, INC.			237.50 001556
1/24/20	00016	1/24/20 012420	202001 300-20700-10000	FY19 DEBT ASSESS SER18	*	1,631.71	
				WESTSIDE CDD C/O USBANK			1,631.71 001557
1/24/20	00016	1/24/20 012420A	202001 300-20700-10000	FY19 DEBT ASSESS SER05	*	1,962.55	
				WESTSIDE CDD C/O USBANK			1,962.55 001558
				WEST WESTSIDE			KCOSTA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
1/24/20	00016	1/24/20 012420B	202001 300-20700-10000		*	2,434.01	
		FY19 DEBT ASSESS SER07		WESTSIDE CDD C/O USBANK			2,434.01 001559
1/24/20	00016	1/24/20 012420C	202001 300-20700-10000		*	101,962.26	
		FY20 DIRECT ASSESS SER19		WESTSIDE CDD C/O USBANK			101,962.26 001560
1/24/20	00016	1/24/20 012420D	202001 300-20700-10000		*	180,363.20	
		FY20 DEBT ASSESS SER2018		WESTSIDE CDD C/O USBANK			180,363.20 001561
1/24/20	00016	1/24/20 012420E	202001 300-20700-10000		*	771,108.11	
		FY20 DEBT ASSESS SER19R		WESTSIDE CDD C/O USBANK			771,108.11 001562
1/24/20	00016	1/24/20 012420F	202001 300-20700-10000		*	124,773.30	
		FY20 DIRECT ASSESS SER19R		WESTSIDE CDD C/O USBANK			124,773.30 001563
TOTAL FOR BANK A						1,227,292.65	
TOTAL FOR REGISTER						1,227,292.65	

WEST WESTSIDE KCOSTA

SECTION 2

Westside

Community Development District

Unaudited Financial Reporting
December 31, 2019

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WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
December 31, 2019

	GENERAL	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	CAPITAL RESERVE	TOTALS
ASSETS					
CASH	\$ 1,878,196	\$ -	\$ 26,458	\$ 105,060	\$ 2,009,714
INVESTMENTS					
STATE BOARD ADMINISTRATION	520,895	-	-	303,012	823,907
SERIES 2005					
DEFERRED COST 2005	-	12,450	-	-	12,450
RESERVE FUND 2005	-	102,637	-	-	102,637
REVENUE FUND 2005	-	240,312	-	-	240,312
REVENUE FUND 2005-1	-	0	-	-	0
INTEREST FUND 2005-2	-	6	-	-	6
RESERVE FUND 2005-2	-	100,342	-	-	100,342
REVENUE FUND 2005-2	-	3,123	-	-	3,123
PREPAYMENT FUND 2005-2	-	629,152	-	-	629,152
SERIES 2007					
DEFERRED COST 2007	-	3,790	-	-	3,790
RESERVE FUND 2007	-	37,982	-	-	37,982
REVENUE FUND 2007	-	77,215	-	-	77,215
REVENUE FUND 2007-1	-	0	-	-	0
INTEREST FUND 2007-2	-	6	-	-	6
RESERVE FUND 2007-2	-	36,260	-	-	36,260
REVENUE FUND 2007-2	-	2,127	-	-	2,127
PREPAYMENT FUND 2007-2	-	187,929	-	-	187,929
SERIES 2018					
CONSTRUCTION FUND	-	-	2	-	2
RESERVE FUND	-	115,065	-	-	115,065
REVENUE FUND	-	8,112	-	-	8,112
SERIES 2019					
CONSTRUCTION FUND	-	-	451,663	-	451,663
RESERVE FUND	-	101,595	-	-	101,595
REVENUE FUND	-	270	-	-	270
SERIES 2019 REFUNDING					
COST OF ISSUANCE	-	6,947	-	-	6,947
RESERVE FUND	-	503,604	-	-	503,604
REVENUE FUND	-	365	-	-	365
DUE FROM GENERAL FUND	-	1,138,148	-	-	1,138,148
TOTAL ASSETS	\$ 2,399,091	\$ 3,307,437	\$ 478,123	\$ 408,072	\$ 6,592,724
LIABILITIES & FUND BALANCES					
LIABILITIES					
ACCOUNTS PAYABLE	\$ 1,213	\$ -	\$ -	\$ -	\$ 1,213
DUE TO DEBT SERVICE	1,138,148	-	-	-	1,138,148
TOTAL LIABILITIES	1,139,361	-	-	-	1,139,361
FUND BALANCES					
RESTRICTED FOR DEBT SERVICE 2005	\$ -	\$ 1,096,085	\$ -	\$ -	\$ 1,096,085
RESTRICTED FOR DEBT SERVICE 2007	-	\$349,689	-	-	349,689
RESTRICTED FOR DEBT SERVICE 2018	-	\$294,910	-	-	294,910
RESTRICTED FOR DEBT SERVICE 2019	-	\$203,827	-	-	203,827
RESTRICTED FOR DEBT SERVICE 2019 REFUNDING	-	\$1,362,925	-	-	1,362,925
RESTRICTED FOR CAPITAL PROJECTS 2005	-	-	\$0	-	-
RESTRICTED FOR CAPITAL PROJECTS 2007	-	-	\$26,458	-	26,458
RESTRICTED FOR CAPITAL PROJECTS 2018	-	-	\$2	-	2
RESTRICTED FOR CAPITAL PROJECTS 2019	-	-	\$451,663	-	451,663
ASSIGNED	\$128,004	-	-	-	128,004
UNASSIGNED	\$1,131,727	-	-	\$408,072	1,539,799
TOTAL FUND BALANCES	1,259,731	3,307,437	478,123	408,072	5,453,363
TOTAL LIABILITIES & FUND BALANCES	\$ 2,399,091	\$ 3,307,437	\$ 478,123	\$ 408,072	\$ 6,592,724

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending December 31, 2019

	Adopted Budget	Prorated Budget Thru 12/31/19	Actual Thru 12/31/19	Variance
REVENUES:				
Maintenance Assessments	\$589,434	\$384,091	\$384,091	\$0
Interest Income	\$5,000	\$1,250	\$2,604	\$1,354
TOTAL REVENUES	\$594,434	\$385,341	\$386,694	\$1,354
EXPENDITURES:				
ADMINISTRATIVE				
Supervisor Fees	\$12,000	\$3,000	\$1,000	\$2,000
FICA Expense	\$918	\$230	\$77	\$153
Engineering Fees	\$10,500	\$2,625	\$546	\$2,079
Legal Services	\$40,000	\$10,000	\$2,093	\$7,907
Arbitrage	\$3,250	\$0	\$0	\$0
Management Fees	\$40,978	\$10,244	\$10,244	(\$0)
Information Technology	\$2,200	\$550	\$250	\$300
Dissemination	\$16,500	\$8,625	\$8,625	\$0
Trustee Fees	\$14,667	\$0	\$0	\$0
Assessment Roll Services	\$10,000	\$10,000	\$10,000	\$0
Auditing Services	\$3,975	\$0	\$0	\$0
Telephone	\$100	\$25	\$7	\$18
Postage and Freight	\$2,250	\$563	\$406	\$156
Insurance - General Liability	\$8,600	\$8,600	\$7,929	\$671
Printing and Binding	\$1,500	\$375	\$254	\$121
Legal Advertising	\$1,800	\$450	\$0	\$450
Miscellaneous Services	\$1,250	\$313	\$135	\$178
Office Supplies	\$400	\$100	\$22	\$78
Property Appraiser's Fee	\$600	\$0	\$0	\$0
Property Taxes	\$10	\$0	\$4	(\$4)
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
Settlement Agreement Payments	\$50,000	\$50,000	\$50,000	\$0
TOTAL ADMINISTRATIVE	\$221,673	\$105,874	\$91,767	\$14,107
OPERATIONS AND MAINTENANCE				
Landscape Maintenance	\$181,110	\$45,278	\$37,988	\$7,290
Irrigation Repairs	\$15,000	\$3,750	\$0	\$3,750
Plant Replacement	\$30,000	\$7,500	\$0	\$7,500
Electric	\$1,500	\$375	\$85	\$290
Streetlighting	\$73,000	\$18,250	\$13,172	\$5,078
Irrigation Water	\$58,000	\$14,500	\$3,852	\$10,648
Property Insurance	\$1,100	\$1,100	\$949	\$151
Field Management	\$19,123	\$4,781	\$4,781	\$0
Lake & Wetland Maintenance	\$22,800	\$5,700	\$3,400	\$2,300
Misc. Contingency	\$30,000	\$7,500	\$0	\$7,500
Stormwater/Lake Repair	\$15,000	\$3,750	\$0	\$3,750
Transfer Out	\$54,132	\$0	\$0	\$0
TOTAL OPERATION AND MAINTENANCE	\$500,764	\$112,483	\$64,226	\$48,257
TOTAL EXPENDITURES	\$722,437		\$155,993	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$128,004)		\$230,701	
FUND BALANCE, BEGINNING	\$128,004		\$1,029,029	
FUND BALANCE, ENDING	\$0		\$1,259,731	

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE SERIES 2005
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending December 31, 2019

	Adopted Budget	Prorated Budget Thru 12/31/19	Actual Thru 12/31/19	Variance
REVENUE				
Assessments - Series 2005-1	\$607,104	\$0	\$0	\$0
Assessments - Series 2005-2	\$180,010	\$0	\$0	\$0
Land Sale Proceeds	\$0	\$0	\$6,100	\$6,100
Prepayments	\$0	\$0	\$629,152	\$629,152
Interest	\$0	\$0	\$1,640	\$1,640
TOTAL REVENUE	\$787,114	\$0	\$636,892	\$636,892
EXPENDITURES				
<u>Series 2005/2005-1</u>				
Interest - 11/1	\$192,806	\$192,806	\$0	\$192,806
Interest - 5/1	\$192,806	\$0	\$0	\$0
Principal - 5/1	\$225,000	\$0	\$0	\$0
<u>Series 2005-2</u>				
Interest - 11/1	\$63,421	\$63,421	\$63,421	\$0
Interest - 5/1	\$63,421	\$0	\$0	\$0
Principal - 5/1	\$75,000	\$0	\$0	\$0
TOTAL EXPENDITURES	\$812,455	\$256,228	\$63,421	\$192,806
OTHER FINANCING SOURCES				
Transfer In (Out)	\$0	\$0	(\$97)	(\$97)
TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$0	(\$97)	(\$97)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$25,341)		\$573,374	
FUND BALANCE, BEGINNING	\$256,227		\$522,711	
FUND BALANCE, ENDING	\$230,886		\$1,096,085	

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE SERIES 2007
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending December 31, 2019

	Adopted Budget	Prorated Budget Thru 12/31/19	Actual Thru 12/31/19	Variance
REVENUE				
Assessments - Series 2007-1	\$630,086	\$0	\$0	\$0
Assessments - Series 2007-2	\$63,724	\$0	\$0	\$0
Land Sale Proceeds	\$0	\$0	\$1,947	\$1,947
Prepayments	\$0	\$0	\$187,929	\$187,929
Interest	\$0	\$0	\$643	\$643
TOTAL REVENUE	\$693,809	\$0	\$190,518	\$190,518
EXPENDITURES				
<u>Series 2007/2007-1</u>				
Interest - 11/1	\$234,720	\$234,720	\$0	\$234,720
Interest - 5/1	\$234,720	\$0	\$0	\$0
Principal - 5/1	\$170,000	\$0	\$0	\$0
<u>Series 2007-2</u>				
Interest - 11/1	\$25,380	\$25,380	\$25,380	\$0
Interest - 5/1	\$25,380	\$0	\$0	\$0
Principal - 5/1	\$15,000	\$0	\$0	\$0
TOTAL EXPENDITURES	\$705,200	\$260,100	\$25,380	\$234,720
OTHER FINANCING SOURCES				
Transfer (Out)/In	\$0	\$0	(\$122)	(\$122)
TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$0	(\$122)	(\$122)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$11,391)		\$165,016	
FUND BALANCE, BEGINNING	\$260,100		\$184,673	
FUND BALANCE, ENDING	\$248,709		\$349,689	

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE SERIES 2018
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending December 31, 2019

	Adopted Budget	Prorated Budget Thru 12/31/19	Actual Thru 12/31/19	Variance
REVENUE				
Assessments	\$230,130	\$170,101	\$170,101	\$0
Interest	\$0	\$0	\$73	\$73
TOTAL REVENUE	\$230,130	\$170,101	\$170,175	\$73
EXPENDITURES				
Interest - 11/1	\$87,775	\$87,775	\$87,775	\$0
Interest - 5/1	\$87,775	\$0	\$0	\$0
Principal - 5/1	\$55,000	\$0	\$0	\$0
TOTAL EXPENDITURES	\$230,550	\$87,775	\$87,775	\$0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$420)		\$82,400	
FUND BALANCE, BEGINNING	\$95,813		\$212,510	
FUND BALANCE, ENDING	\$95,393		\$294,910	

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE SERIES 2019
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending December 31, 2019

	Adopted Budget	Prorated Budget Thru 12/31/19	Actual Thru 12/31/19	Variance
REVENUE				
Assessments	\$203,190	\$101,962	\$101,962	\$0
Interest	\$0	\$0	\$64	\$64
TOTAL REVENUE	\$203,190	\$101,962	\$102,026	\$64
EXPENDITURES				
Interest - 11/1	\$84,779	\$84,779	\$84,779	\$0
Interest - 5/1	\$73,721	\$0	\$0	\$0
Principal - 5/1	\$55,000	\$0	\$0	\$0
TOTAL EXPENDITURES	\$213,499	\$84,779	\$84,779	\$0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$10,309)		\$17,247	
FUND BALANCE, BEGINNING	\$84,779		\$186,580	
FUND BALANCE, ENDING	\$74,470		\$203,827	

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE SERIES 2019 - REFUNDING BONDS
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending December 31, 2019

	Adopted Budget	Prorated Budget Thru 12/31/19	Actual Thru 12/31/19	Variance
REVENUE				
Assessments	\$0	\$0	\$852,009	\$852,009
Interest	\$0	\$0	\$143	\$143
TOTAL REVENUE	\$0	\$0	\$852,152	\$852,152
EXPENDITURES				
Interest - 11/1	\$0	\$0	\$43,944	(\$43,944)
Capital Outlay - Cost of Issuance	\$0	\$0	\$84,875	(\$84,875)
TOTAL EXPENDITURES	\$0	\$0	\$128,819	(\$128,819)
OTHER FINANCING SOURCES				
Transfer (Out)/In	\$0	\$0	\$231	\$231
TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$0	\$231	\$231
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$0		\$723,564	
FUND BALANCE, BEGINNING	\$0		\$639,361	
FUND BALANCE, ENDING	\$0		\$1,362,925	

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL PROJECTS SERIES 2005, 2007, 2018 & 2019
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending December 31, 2019

	Series 2005	Series 2007	Series 2018	Series 2019	Total
REVENUE					
Interest	\$0	\$3	\$0	\$180	\$183
TOTAL REVENUE	\$0	\$3	\$0	\$180	\$183
EXPENDITURES					
Bank Fees	\$0	\$75	\$0	\$0	\$75
TOTAL EXPENDITURES	\$0	\$75	\$0	\$0	\$75
OTHER FINANCING SOURCES					
Transfer In (Out)	(\$6)	(\$6)	\$0	\$0	(\$12)
TOTAL OTHER FINANCING SOURCES (USES)	(\$6)	(\$6)	\$0	\$0	(\$12)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$6)	(\$78)	\$0	\$180	\$96
FUND BALANCE, BEGINNING	\$6	\$26,536	\$2	\$451,483	\$478,027
FUND BALANCE, ENDING	\$0	\$26,458	\$2	\$451,663	\$478,123

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL RESERVE FUND
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending December 31, 2019

	Proposed Budget	Prorated Budget Thru 12/31/19	Actual Thru 12/31/19	Variance
REVENUE				
Transfer In	\$54,132	\$0	\$0	\$0
Interest	\$5,000	\$1,250	\$1,470	\$220
TOTAL REVENUE	\$59,132	\$1,250	\$1,470	\$220
EXPENDITURES				
Miscellaneous Expense	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$59,132		\$1,470	
FUND BALANCE, BEGINNING	\$366,672		\$406,602	
FUND BALANCE, ENDING	\$425,803		\$408,072	

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
REVENUE													
Maintenance Assessments -On Roll	\$0	\$81,858	\$302,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$384,091
Interest Income	\$917	\$825	\$862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,604
TOTAL REVENUE	\$917	\$82,683	\$303,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$386,694
EXPENDITURES													
ADMINISTRATIVE													
Supervisor Fees	\$400	\$200	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
Fica Expense	\$31	\$15	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77
Engineering Fees	\$143	\$166	\$238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$546
Legal Fees	\$1,155	\$938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,093
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$3,415	\$3,415	\$3,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,244
Information Technology	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Dissemination	\$6,875	\$875	\$875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,625
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessment Roll Services	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Auditing Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
Postage and Freight	\$264	\$138	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$406
Insurance - General Liability	\$7,929	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,929
Printing and Binding	\$108	\$97	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$254
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Services	\$45	\$45	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$135
Office Supplies	\$11	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
Property Appraiser's Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
TOTAL ADMINISTRATIVE	\$30,641	\$55,976	\$5,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91,767
OPERATIONS AND MAINTENANCE													
Landscape Maintenance	\$12,663	\$12,663	\$12,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,988
Irrigation Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$27	\$29	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85
Streetlighting	\$4,391	\$4,391	\$4,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,172
Irrigation Water	\$1,433	\$1,433	\$986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,852
Property Insurance	\$949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$949
Field Management	\$1,594	\$1,594	\$1,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,781
Lake & Wetland Maintenance	\$975	\$1,450	\$975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,400
Misc. Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stormwater/Lake Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATIONS AND MAINTENANCE	\$22,030	\$21,559	\$20,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,226
TOTAL EXPENDITURES	\$52,671	\$77,535	\$25,787	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$155,993
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$51,754)	\$5,148	\$277,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230,701

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	\$50,000	
RESERVE FUND BALANCE	\$102,637	
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)
LESS: PRINCIPAL PAYMENT 9/21/18 (PREPAYMENT)		(\$1,790,000)
LESS: PRINCIPAL PAYMENT 4/4/19		(\$1,850,000)
LESS: PRINCIPAL REDUCTION BIFURCATION 4/18/19		(\$3,425,000)
LESS: SERIES 2005-1		(\$6,945,000)
LESS: SERIES 2005-2		(\$2,285,000)
CURRENT BONDS OUTSTANDING		\$500,000

SERIES 2005-2, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATE:	5.65%	
MATURITY DATE:	5/1/2037	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$100,342	
RESERVE FUND BALANCE	\$100,342	
BONDS OUTSTANDING - 4/18/19		\$2,285,000
LESS: PRINCIPAL PAYMENT 5/1/19		(\$40,000)
CURRENT BONDS OUTSTANDING		\$2,245,000

WESTSIDE
Community Development District
LONG TERM DEBT REPORT

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	\$40,750	
RESERVE FUND BALANCE	\$37,982	
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)
LESS: PRINCIPAL PAYMENT 9/21/18 (PREPAYMENT)		(\$550,000)
LESS: PRINCIPAL PAYMENT 4/4/19		(\$1,550,000)
LESS: PRINCIPAL REDUCTION BIFURCATION 4/18/19		(\$6,210,000)
LESS: SERIES 2005-1		(\$6,610,000)
LESS: SERIES 2005-2		(\$715,000)
CURRENT BONDS OUTSTANDING		\$500,000

SERIES 2007-2, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATE:	7.20%	
MATURITY DATE:	5/1/2038	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$36,260	
RESERVE FUND BALANCE	\$36,260	
BONDS OUTSTANDING - 4/18/19		\$715,000
LESS: PRINCIPAL PAYMENT 5/1/19		(\$10,000)
CURRENT BONDS OUTSTANDING		\$705,000

WESTSIDE
Community Development District
LONG TERM DEBT REPORT

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
LESS: PRINCIPAL PAYMENT 5/1/19		(\$50,000)
CURRENT BONDS OUTSTANDING		\$3,490,000

SERIES 2019, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATE:	3.625% - 4.85%	
MATURITY DATE:	5/1/2049	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$101,595	
RESERVE FUND BALANCE	\$101,595	
BONDS OUTSTANDING - 4/4/19		\$3,230,000
CURRENT BONDS OUTSTANDING		\$3,230,000

SERIES 2019, SPECIAL ASSESSMENT REVENUE REFUNDING BONDS		
INTEREST RATE:	3.500%, 3.750%, 4.100%, 4.125%	
MATURITY DATE:	5/1/1938	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$503,604	
RESERVE FUND BALANCE	\$503,604	
BONDS OUTSTANDING - 9/30/19		\$13,095,000
CURRENT BONDS OUTSTANDING		\$13,095,000

\$	471,595.26	\$	245,598.00	\$	1,050,007.00	\$	1,767,200.26
\$	443,299.54	\$	230,862.12	\$	987,006.58	\$	1,661,168.24

26.69%	13.90%	59.42%	100.00%
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73%	Gross Percent Collected
\$ 466,464.04	Balance Remaining to Collect

GOLDEN CAY, LLC				Net Assessments	\$91,611.84	\$18,340.72	\$73,271.12
DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	DEBT SERVICE FUND 2019R	
12/16/19	11/1/19	1190	\$45,805.92	\$45,805.92	\$9,170.36	\$36,635.56	
	2/1/20		\$22,902.96		\$0.00	\$0.00	
	5/1/20		\$22,902.96		\$0.00	\$0.00	
			\$91,611.84	\$45,805.92	\$9,170.36	\$36,635.56	
BLACKFIN WESTSIDE, LLC				Net Assessments	\$1,183.27	\$1,183.27	
DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND		
	11/1/19		\$591.64		\$0.00		
	2/1/20		\$295.82		\$0.00		
	5/1/19		\$295.82		\$0.00		
			\$1,183.28	\$0.00	\$0.00		

Westside
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2020

DIRECT BILL ASSESSMENTS

BOANERGE, LLC							
Net Assessments				\$185,092.20	\$34,906.52	\$110,920.00	\$39,265.68
DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	DEBT SERVICE FUND 2005-2	DEBT SERVICE FUND 2007-2
	11/1/19		\$92,546.10		\$0.00	\$0.00	\$0.00
	2/1/20		\$46,273.05		\$0.00	\$0.00	\$0.00
	5/1/20		\$46,273.05		\$0.00	\$0.00	\$0.00
				\$185,092.20	\$0.00	\$0.00	\$0.00

MATTAMY ORLANDO, LLC							
Net Assessments				\$476,786.12	\$96,586.12	\$203,924.53	\$176,275.47
DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	DEBT SERVICE FUND 2019	DEBT SERVICE FUND 2019R
11/4/19	12/1/19	16466	\$238,393.06	\$238,393.06	\$48,293.06	\$101,962.26	\$88,137.74
	2/1/20		\$119,196.53		\$0.00	\$0.00	\$0.00
	4/1/20		\$119,196.53		\$0.00	\$0.00	\$0.00
				\$476,786.12	\$238,393.06	\$101,962.26	\$88,137.74

SUMMARY	TOTAL	GENERAL FUND	SERIES 2005-2	SERIES 2007-2	SERIES 2018	SERIES 2019	SERIES 2019R
TAX ROLL ASSESSED AMOUNT	\$1,661,168.24	\$443,299.54	\$0.00	\$0.00	\$230,862.12	\$0.00	\$987,006.58
TAX ROLL ASSESSMENTS COLLECTED	\$1,223,964.87	\$326,627.39	\$0.00	\$0.00	\$170,101.46	\$0.00	\$727,236.02
VARIANCE	(\$437,203.37)	(\$116,672.15)	\$0.00	\$0.00	(\$60,760.66)	\$0.00	(\$259,770.56)
DIRECT BILLED AMOUNT	\$754,673.43	\$151,016.63	\$110,920.00	\$39,265.68	\$0.00	\$203,924.53	\$249,546.58
GOLDEN CAY, LLC	\$45,805.92	\$9,170.36	\$0.00	\$0.00	\$0.00	\$0.00	\$36,635.56
BLACKFIN WESTSIDE, LLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BOANERGE, LLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MATTAMY ORLANDO, LLC	\$238,393.06	\$48,293.06	\$0.00	\$0.00	\$0.00	\$101,962.26	\$88,137.74
DIRECT BILL ASSESSMENTS COLLECTED	\$284,198.98	\$57,463.42	\$0.00	\$0.00	\$0.00	\$101,962.26	\$124,773.34
VARIANCE	(\$470,474.45)	(\$93,553.21)	(\$110,920.00)	(\$39,265.68)	\$0.00	(\$101,962.27)	(\$124,773.29)

**WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Revenue Bonds, Series 2018**

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2018				
2/27/18	1	Mattamy Orlando LLC	Reimburse Developer for construction related costs	\$ 2,973,656.67
TOTAL				\$ 2,973,656.67
Fiscal Year 2018				
6/4/18		Transfer from COI		\$ 2,625.42
7/1/18		Interest		\$ 0.49
8/1/18		Interest		\$ 0.67
9/1/18		Interest		\$ 0.67
TOTAL				\$ 2,627.25
Project (Construction) Fund at 2/27/18				\$ 2,973,656.67
Interest Earned thru 09/30/18				\$ 2,627.25
Requisitions Paid thru 09/30/18				\$ (2,973,656.67)
Remaining Project (Construction) Fund				\$ 2,627.25
Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2019				
8/29/19	2	Governmental Management Services	Invoice 331 - Construction Management	\$ 2,633.16
TOTAL				\$ 2,633.16
Fiscal Year 2019				
10/1/18		Interest		\$ 0.65
11/1/18		Interest		\$ 0.67
12/1/18		Interest		\$ 0.65
1/1/19		Interest		\$ 0.67
2/1/19		Interest		\$ 0.67
3/1/19		Interest		\$ 0.61
4/1/19		Interest		\$ 0.67
5/1/19		Interest		\$ 0.65
6/1/19		Interest		\$ 0.67
7/1/19		Interest		\$ 0.65
8/1/19		Interest		\$ 0.56
9/1/19		Interest		\$ 0.40
TOTAL				\$ 7.52
Project (Construction) Fund at 9/30/18				\$ 2,627.25
Interest Earned thru 09/30/19				\$ 7.52
Requisitions Paid thru 09/30/19				\$ (2,633.16)
Remaining Project (Construction) Fund				\$ 1.61
Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2020				
TOTAL				\$ -
Fiscal Year 2020				
TOTAL				\$ -
Project (Construction) Fund at 9/30/19				\$ 1.61
Interest Earned thru 12/31/19				\$ -
Requisitions Paid thru 12/31/19				\$ -
Remaining Project (Construction) Fund				\$ 1.61

WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Revenue Bonds, Series 2019

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2019				
5/21/19	1	Mattamy Orlando, LLC	Solara Phase 2 - Reimburse Developer for construction related costs	\$ 2,347,833.16
8/29/19	2	Hanson Walter & Associates, Inc.	Project Construction Engineering Services	\$ 1,852.50
8/29/19	3	Governmental Management Services	Invoice 332 - Construction Management	\$ 3,500.00
TOTAL				\$ 2,353,185.66
Fiscal Year 2019				
5/1/19		Interest		\$ 620.79
6/1/19		Interest		\$ 500.65
7/1/19		Interest		\$ 111.12
7/11/19		Transfer from Cost of Issuance		\$ 6,020.75
8/1/19		Interest		\$ 96.58
9/1/19		Interest		\$ 77.53
TOTAL				\$ 7,427.42
Project (Construction) Fund at 4/4/19				\$ 2,797,407.92
Interest Earned thru 09/30/19				\$ 7,427.42
Requisitions Paid thru 09/30/19				\$ (2,353,185.66)
Remaining Project (Construction) Fund				\$ 451,649.68
Fiscal Year 2020				
11/22/19	4	Hanson Walter & Associates, Inc.	Invoice# 5270411 - Construction Engineering Services	\$ 166.25
TOTAL				\$ 166.25
Fiscal Year 2020				
10/1/19		Interest		\$ 66.82
11/1/19		Interest		\$ 57.55
12/1/19		Interest		\$ 55.69
TOTAL				\$ 180.06
Project (Construction) Fund at 09/30/19				\$ 451,649.68
Interest Earned thru 12/31/19				\$ 180.06
Requisitions Paid thru 12/31/19				\$ (166.25)
Remaining Project (Construction) Fund				\$ 451,663.49

SECTION 3

Direct Bill Status

[illegible]