

***Westside Community
Development District***

Agenda

April 5, 2022

AGENDA

Westside

Community Development District

219 E. Livingston Street, Orlando, FL 32801

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

March 30, 2022

**Board of Supervisors
Westside Community
Development District**

Dear Board Members:

The Board of Supervisors of Westside Community Development District will meet **Tuesday, April 5, 2022 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 Individuals to Fulfill Seats #2, #3 & #5
 - B. Administration of Oaths of Office to Newly Appointed Supervisor(s)
 - C. Election of Officers
 - D. Consideration of Resolution 2022-01 Electing Officers
4. Approval of Minutes of the March 1, 2022 Meeting
5. Consideration of Resolution 2022-03 Ratifying Conveyance of a Portion of Lots 495, 497 & 498 to Clear Title
6. Consideration of Resolution 2022-04 Approving the Proposed Fiscal Year 2023 Budget and Setting a Public Hearing
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Discussion of Direct Bill Status
 - iv. General Election Qualifying Period & Process
8. Supervisor's Requests
9. Other Business
10. 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 acceptance of resignation of Brooks Tolbert. A copy of the resignation letter is enclosed for your review. Section B is the appointment of individuals to fulfill Seats #2, #3 & #5 and Section C is the administration of Oaths of Office to the newly appointed Supervisor(s). There is no back-up

material. Section D is the election of officers and Section E is the consideration of Resolution 2022-01 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 March 1, 2022 meeting. The minutes are enclosed for your review.

The fifth order of business is the consideration of Resolution 2022-03 ratifying conveyance of a portion of Lots 495, 497 & 498 to clear title. A copy of the Resolution and supporting invoices are enclosed for your review.

The sixth order of business is the consideration of Resolution 2022-04 approving the proposed Fiscal Year 2023 budget and setting a public hearing. Once approved, the budget will be transmitted to the governing authorities at least 60 days prior to the final budget hearing. A copy of the Resolution and proposed budget are enclosed for your review.

The seventh order of business is the Staff Reports. Section C is the District Manager's Report. Sub-Section 1 includes the check register for approval and Sub-Section 2 includes the balance sheet and income statement for review. Sub-Section 3 is the discussion of the direct bill status. A copy of the summary will be provided under separate cover. Sub-Section 4 is the discussion of the General Election qualifying period and process. The information 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 D

RESOLUTION 2022-01

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 **April 5, 2022** 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 APRIL, 2022.

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, March 1, 2022 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:

Tom Franklin	Chairman
Scott Stewart	Vice Chairman
Robert Bagwell	Assistant Secretary

Also present were:

Jason Showe	District Manager
Kristen Trucco	District Counsel
Mark Vincutonis	District Engineer

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 Individuals to Fill Seats 2, 3 & 5**
- B. Oath of Office for Newly Appointed Supervisors**
- C. Election of Officers Resolution 2022-01**

This item was tabled.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the August 3, 2021 Meeting

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the minutes of the August 3, 2021 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

Ratification of Agreement with Berger, Toombs, Elam, Gaines & Frank, LLC to Provide Auditing Services for Fiscal Year 2021

Mr. Showe stated we signed the engagement letter with Berger Toombs to get the audit started, this is in line with the budget and we are asking the Board to ratify that action.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the engagement letter with Berger Toombs to perform the Fiscal Year 2021 audit was ratified.

SIXTH ORDER OF BUSINESS

Ratification of Data Sharing and Usage Agreement with the Osceola County Property Appraiser

Mr. Showe stated next is the data sharing and usage agreement with the Osceola County property appraiser. This is an agreement we sign every year that will enable us to place our assessments on the tax bill.

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

SEVENTH ORDER OF BUSINESS

Consideration of Right of Way Utilization Interlocal Agreement with Osceola County

Ms. Trucco stated this is an interlocal agreement for landscape maintenance on a right of way with Osceola County. We are still in the process of reviewing this, it is for Westside Boulevard and Student Drive.

On MOTION by Mr. Bagwell seconded by Mr. Stewart with all in favor the right of way utilization interlocal agreement with Osceola County was approved in substantially final form subject to District staff signing off on it.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2022-02 Approving the Solara Phase 4 Replat

Mr. Showe stated Jan sent it to us. Ms. Trucco stated this looks like our form of resolution so I'm fine with it if it came from Jan.

Mr. Vincutonis stated there is only one tract in there that is CDD and it is a stormwater tract.

On MOTION by Mr. Stewart seconded by Mr. Bagwell with all in favor Resolution 2022-02 was approved in substantially final form subject to signoff by District Counsel.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

i. Presentation of Memorandum Regarding New Statutory Requirement

Ms. Trucco stated we are working on a separate set of conveyances requested by Mattamy that we will bring back to the Board as a resolution for approval next month.

The Florida Legislature passed a new law requiring all municipalities, counties and special districts including this CDD to submit a 20-year projected needs analysis report regarding stormwater and wastewater systems to the state. It is due the end of June to the County. We have been directing the districts to have the District Engineer review this new requirement and prepare a cost proposal to bring back to the Board so the Board can formally approve it. Our understanding is the District Engineer has some of this information already and we feel they are the best party to advise on the cost for this type of work. The 20-year projection needs to be updated every five-years.

B. Engineer

i. Consideration of Proposal for Stormwater Needs Analysis

Mr. Vincutonis stated you have the proposal in the agenda package and it is for an amount not to exceed \$15,000 unless the more I get into looking at the form and report the State has issued. We will try to keep this at a minimum.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the proposal for the preparation of the stormwater needs analysis from Hanson Walter & Associates in an amount not to exceed \$15,000 was approved.

C. Manager

i. Approval of Check Register

Mr. Showe presented the check register from July 29, 2021 to February 21, 2022 in the amount of \$2,211,094.69.

On MOTION by Mr. Franklin seconded by Mr. Bagwell with all in favor the check register was approved.

ii. Balance Sheet and Income Statement

A copy of the balance sheet and income statement were included in the agenda package.

iii. Discussion of Direct Bill Status

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

iv. Presentation of Arbitrage Rebate Calculation Reports

Mr. Showe stated the arbitrage rebate calculation reports were included in the agenda package. There is no action required by the Board, we just want to present these. This is a test we are required to do by the bonds to ensure we are not earning more interest than we are legally allowed to based on those bond documents. We have the Series 2005 as well as 2007 and they both indicate there is no liability and we are in compliance with the bonds.

TENTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Other Business

There being none,

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor the meeting adjourned at 11:20 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

RESOLUTION 2022-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE CONVEYANCE OF PORTIONS OF REAL PROPERTY TO LP HOMES MANAGEMENT LLC (AS TO LOT 495) AND TO MATTAMY ORLANDO LLC (AS TO LOTS 497 AND 498) TO CLEAR TITLE; AUTHORIZING DISTRICT STAFF AND THE CHAIRMAN TO REVIEW, EXECUTE AND ACCEPT ALL DOCUMENTS TO EFFECTUATE SUCH CONVEYANCE; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Westside Community Development District (the “District”) is a local unit of special purpose government duly organized and existing under the provisions of the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (the “Act”), for the purpose of, among other things, financing and managing the acquisition, construction, maintenance and operation of certain infrastructure within and without the boundaries of the premises to be governed by the District; and

WHEREAS, the District has the authority, generally under the Act, and specifically under Section 190.012, *Florida Statutes*, to acquire and/or transfer real property for, among other things, the purposes of operating and maintaining systems, facilities, and basic infrastructure within the District; and

WHEREAS, the District has the authority, generally under Florida Law and the Act, and specifically under Section 190.011(7)(a), *Florida Statutes*, to acquire, dispose of any real property, dedications or platted reservations in any manner so long as it is in the best interest of the District; and

WHEREAS, LP Homes Management LLC, a Florida limited liability company (hereinafter “LP Homes”), requested that the District convey portions of Lot 495 to LP Homes, and Mattamy Orlando LLC, a Florida limited liability company (hereinafter “Mattamy”), requested that the District convey portions of Lots 497 and 498 to Mattamy, all as described in Exhibit “A” attached hereto, in order to resolve a title issue caused by re-platting and subsequent encroachment onto private lots, as more particularly described in the Quit Claim Deed from the District to LP Homes, the Quit Claim Deed from the District to Mattamy and the Certificate of District Engineer, collectively attached hereto as Exhibit “A” (the “Conveyance Documents”); and

WHEREAS, the District Counsel and the District Manager have reviewed the conveyance to LP Homes and Mattamy, and the District Engineer has also reviewed the conveyance and has provided a Certificate of District Engineer, attached hereto as part of Exhibit “A,” to evidence compliance with the conveyance requirements of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the District (the "Board"), as follows:

1. Incorporation of Recitals. The above recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

2. Ratification of the Conveyance of the Real Property. The Board hereby ratifies and accepts the transfer of the real property described in Exhibit "A," from the District to LP Homes and Mattamy, and ratifies and accepts the documents evidencing such conveyances in Exhibit "A," in order to clear title.

3. Authorization of District Staff. The Chairman, the Vice Chairman, the Secretary, any Assistant Secretary and the District Manager of the District, and any authorized designee thereof (collectively, the "District Officers"), District Counsel, and the District Engineer are hereby authorized and directed to take all actions necessary or desirable in connection with the conveyance of the real property described in Exhibit "A," and all transactions in connection therewith. The District Officers are hereby authorized and directed to execute all necessary or desirable certificates, documents, papers, and agreements necessary to the undertaking and fulfillment of all transactions contemplated by this Resolution.

4. Ratification of Prior Actions. All actions taken to date by the District Officers, District Manager, District Counsel, District Engineer, are hereby ratified and authorized on behalf of the District.

5. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or ineffective for any reason, the remainder of this Resolution shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this Resolution would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.

6. Effective Date. This Resolution shall take effect immediately upon its adoption.

[Continues on the Following Pages]

PASSED in public meeting of the Board of Supervisors of the Westside Community Development District, this 5th day of April, 2022.

**WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**

Attest:

Print: George Flint
Title: Secretary

By: _____
Name: _____
Title: _____

EXHIBIT "A"

CONVEYANCE DOCUMENTS

1. Quit Claim Deed to LP Homes Management LLC
2. Quit Claim Deed to Mattamy Orlando LLC
3. Certificate of District Engineer

**THIS INSTRUMENT PREPARED BY
AND TO BE RETURNED TO:**
Jan Albanese Carpenter, Esq.
Latham, Luna, Eden & Beaudine LLP
201 South Orange Avenue, Suite 1400
Orlando, Florida 32801

QUIT CLAIM DEED

THIS QUIT CLAIM DEED made as of this 9th day of March, 2022 by **WESTSIDE COMMUNITY DEVELOPMENT DISTRICT**, Florida community development district (the "Grantor") whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, to **LP HOMES MANAGEMENT LLC**, a Florida limited liability company (the "Grantee") whose mailing address is 765 Sunset Strip Drive, Beverly Hills, Florida 34465.

(Whenever used herein the terms "Grantor" and "Grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations).

That the Grantor, for and in consideration of the sum of **TEN AND NO/100 DOLLARS (\$10.00)** and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the Grantee, all that certain land situate in Osceola County, Florida, more particularly described as follows (the "Property").

**SEE EXHIBIT "A" ATTACHED HERETO AND INCORPORATED HEREIN
BY REFERENCE.**

TOGETHER WITH all tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD the same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the Grantor, either in law or equity, to the only proper use, benefit and behoof of the Grantee, its successors and assigns forever.

This Quit Claim Deed has been prepared without reference to any title work such as a title insurance commitment, title insurance policy or survey.

[SIGNATURES ON FOLLOWING PAGE]

Quit Claim Deed – Lot 495 (Solara Resort Vacation Villas Replat)
Westside Community Development District

IN WITNESS WHEREOF, the said Grantor has caused these presents to be executed in its name, the day and year first above written.

Signed, sealed and delivered in our presence:

"GRANTOR"

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT, a Florida community development district

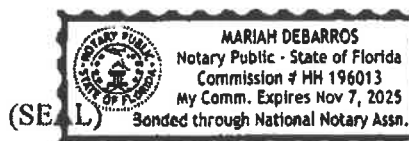
[Signature]
(Signature)
Sarah DeBoy
(Print Name)

[Signature]
(Signature)
Carolyn Sahatoo
(Print Name)

By: [Signature]
Print: TOM FRANKLIN
Title: Chairman
District Supervisor

**STATE OF FLORIDA
COUNTY OF ORANGE**

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 9 day of March, 2022, by Tom Franklin, as Chairman of **WESTSIDE COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district, on behalf of the Westside Community Development District. Said person is ☒ personally known to me or ☐ has produced _____ as identification.



[Signature]
Notary Public; State of Florida
Print Name: Marich DeBarros
Comm. Exp.: 11/7/25; Comm. No.: HH196013

EXHIBIT "A"

Description of the Property

Lot 495, according to the SOLARA RESORT VACATION VILLAS REPLAT plat, as recorded in Plat Book 28, Page 66, Public Records of Osceola County, Florida.

Quit Claim Deed – Lot 495 (Solara Resort Vacation Villas Replat)
Westside Community Development District

**THIS INSTRUMENT PREPARED BY
AND TO BE RETURNED TO:**

Jan Albanese Carpenter, Esq.
Latham, Luna, Eden & Beaudine LLP
201 South Orange Avenue, Suite 1400
Orlando, Florida 32801

QUIT CLAIM DEED

THIS QUIT CLAIM DEED made as of this 9th day of March, 2022 by **WESTSIDE COMMUNITY DEVELOPMENT DISTRICT**, Florida community development district (the "Grantor") whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, to **MATTAMY ORLANDO LLC**, a Delaware limited liability company (the "Grantee") whose mailing address is 4901 Vineland Road, Suite 450, Orlando, Florida 32811.

(Whenever used herein the terms "Grantor" and "Grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations).

That the Grantor, for and in consideration of the sum of **TEN AND NO/100 DOLLARS (\$10.00)** and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the Grantee, all that certain land situate in Osceola County, Florida, more particularly described as follows (the "Property").

**SEE EXHIBIT "A" ATTACHED HERETO AND INCORPORATED HEREIN
BY REFERENCE.**

TOGETHER WITH all tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD the same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the Grantor, either in law or equity, to the only proper use, benefit and behoof of the Grantee, its successors and assigns forever.

This Quit Claim Deed has been prepared without reference to any title work such as a title insurance commitment, title insurance policy or survey.

[SIGNATURES ON FOLLOWING PAGE]

Quit Claim Deed – Lots 497 and 498 (Solara Resort Vacation Villas Replat)
Westside Community Development District

IN WITNESS WHEREOF, the said Grantor has caused these presents to be executed in its name, the day and year first above written.

Signed, sealed and delivered in our presence:

“GRANTOR”

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT, a Florida community development district

[Signature]
(Signature)
Sarah DeBoy
(Print Name)

By: *[Signature]*

Print: TOM FRANKLIN

Title: Chairman
District Supervisors

[Signature]
(Signature)
Carolyn Sahatoo
(Print Name)

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 9 day of March, 2022, by Tom Franklin, as Chairman of **WESTSIDE COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district, on behalf of the Westside Community Development District. Said person is ☒ personally known to me or ☐ has produced _____ as identification.


(SEAL)  *[Signature]*
Notary Public: State of Florida
Name: Mariah DeBarros
Comm. Exp.: 11/7/25; Comm. No.: HH196013

EXHIBIT "A"

Description of the Property

Lot 497, according to the SOLARA RESORT VACATION VILLAS REPLAT plat, as recorded in Plat Book 28, Page 66, Public Records of Osceola County, Florida.

Lot 498, according to the SOLARA RESORT VACATION VILLAS REPLAT plat, as recorded in Plat Book 28, Page 66, Public Records of Osceola County, Florida.

Quit Claim Deed – Lots 497 and 498 (Solara Resort Vacation Villas Replat)
Westside Community Development District



CERTIFICATE OF DISTRICT ENGINEER

Westside Community Development District

I, Mark Vincutonis, P.E., of Hanson, Walter & Associates, Inc., a Florida corporation, and licensed to provide professional engineering services to the public in the State of Florida under Florida Certificate of Authorization No. 54646, with offices located at 8 Broadway, Suite 104, Kissimmee, Florida 34741 ("Hanson"), hereby acknowledge and certify the following, to the best of my knowledge, information and belief, to be true and correct in all respects:

1. That I, through Hanson, currently serve as District Engineer to the Westside Community Development District (the "District").

2. That the District proposes to transfer, for ownership, operation and maintenance, certain real property described in Exhibit "A" attached hereto and incorporated herein (collectively, the "Property"), to LP Homes Management LLC, a Florida limited liability company (as to Lot 495) and to Mattamy Orlando LLC (as to Lot 497 and Lot 498).

3. That this certification (the "Certification") is provided in conjunction with, and in support of, the District's approval of the conveyance of the Property. The District will rely on this Certification for such purposes.

4. That the conveyance of the Property resolves a title issue caused by re-platting and subsequent encroachment onto private lots.

[Signature provided on following page.]

SIGNATURE PAGE TO CERTIFICATE OF DISTRICT ENGINEER
Westside Community Development District

DATED: MARCH 7, 2022

Witness: [Signature]

Print: Pedro Carra

[Signature], P.E.

Mark Vincutonis, P.E.

State of Florida License No.: 54646

on behalf of the company,

Hanson, Walter & Associates, Inc.

Witness: [Signature]

Print: MARK VON GERICHTEN

STATE OF FLORIDA

COUNTY OF Osceola

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 7 day of March, 2022 by **MARK VINCUTONIS, P.E.**, of Hanson, Walter & Associates, Inc., a Florida corporation, on behalf of said corporation. Said person is ☒ personally known to me or ☐ has produced a valid driver's license as identification.

[Signature]

Notary Public; State of Florida

(SEAL)



Print Name: Sharon M Mills

Comm. Exp.: 7/22/22

Comm. No.: GG 240573

EXHIBIT "A"

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

PROPERTY

Lot 495, according to the SOLARA RESORT VACATION VILLAS REPLAT plat, as recorded in Plat Book 28, Page 66, Public Records of Osceola County, Florida.

Lot 497, according to the SOLARA RESORT VACATION VILLAS REPLAT plat, as recorded in Plat Book 28, Page 66, Public Records of Osceola County, Florida.

Lot 498, according to the SOLARA RESORT VACATION VILLAS REPLAT plat, as recorded in Plat Book 28, Page 66, Public Records of Osceola County, Florida.

SECTION VI

RESOLUTION 2022-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Westside Community Development District ("**District**") prior to June 15, 2022, a proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: July 5, 2022

HOUR: 11:00 a.m.

LOCATION: Offices of Hanson, Walter & Associates
8 Broadway Avenue, Suite 104
Kissimmee, FL 34741

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Osceola County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 5th DAY OF APRIL, 2022.

ATTEST:

**WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Westside
Community Development District

Proposed Budget
FY2023



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Westside
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2022	Actuals Thru 2/28/22	Projected Next 7 Months	Total Projected 9/30/22	Proposed Budget FY2023
Revenues					
Maintenance Assessments	\$ 566,228	\$ 469,921	\$ 96,306	\$ 566,228	\$ 566,228
Interest Income	\$ 1,000	\$ 271	\$ 350	\$ 621	\$ 500
Carry Forward Balance	\$ 268,334	\$ 576,026	\$ -	\$ 576,026	\$ 217,145
Total Revenues	\$ 835,561	\$ 1,046,218	\$ 96,656	\$ 1,142,875	\$ 783,872
Expenditures					
<i>Administrative</i>					
Supervisor Fees	\$ 12,000	\$ -	\$ 7,000	\$ 7,000	\$ 12,000
FICA Expense	\$ 918	\$ -	\$ 536	\$ 536	\$ 918
Engineering Fees	\$ 10,500	\$ -	\$ 6,125	\$ 6,125	\$ 10,500
Legal Services	\$ 40,000	\$ 1,216	\$ 23,333	\$ 24,549	\$ 40,000
Arbitrage Fees	\$ 3,250	\$ 1,350	\$ 1,900	\$ 3,250	\$ 3,250
Management Fees	\$ 43,473	\$ 18,114	\$ 25,359	\$ 43,473	\$ 45,647
Information Technology	\$ 1,650	\$ 688	\$ 963	\$ 1,650	\$ 1,800
Website Maintenance	\$ 1,100	\$ 458	\$ 642	\$ 1,100	\$ 1,200
Dissemination Fees	\$ 14,000	\$ 5,833	\$ 8,167	\$ 14,000	\$ 14,000
Trustee Fees	\$ 20,142	\$ 9,603	\$ 10,539	\$ 20,142	\$ 20,142
Assessment Roll Services	\$ 12,500	\$ 12,500	\$ -	\$ 12,500	\$ 12,500
Auditing Services	\$ 3,925	\$ -	\$ 3,925	\$ 3,925	\$ 4,100
Telephone	\$ 100	\$ -	\$ 58	\$ 58	\$ 100
Postage	\$ 2,250	\$ 123	\$ 1,313	\$ 1,436	\$ 2,250
Insurance - General Liability	\$ 9,200	\$ 8,616	\$ -	\$ 8,616	\$ 9,693
Printing and Binding	\$ 1,500	\$ -	\$ 875	\$ 875	\$ 1,500
Legal Advertising	\$ 1,800	\$ -	\$ 1,800	\$ 1,800	\$ 1,800
Other Current Charges	\$ 1,600	\$ 459	\$ 933	\$ 1,392	\$ 1,600
Office Supplies	\$ 400	\$ 0	\$ 233	\$ 234	\$ 400
Property Appraiser's Fee	\$ 700	\$ -	\$ 1,089	\$ 1,089	\$ 1,100
Property Taxes	\$ 200	\$ 4,731	\$ -	\$ 4,731	\$ 200
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 181,383	\$ 63,867	\$ 94,789	\$ 158,657	\$ 184,875

Westside
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2022	Actuals Thru 2/28/22	Projected Next 7 Months	Total Projected 9/30/22	Proposed Budget FY2023
<i><u>Operations & Maintenance</u></i>					
Landscape Maintenance	\$ 212,490	\$ 88,288	\$ 123,603	\$ 211,890	\$ 223,115
Oak Tree Maintenance	\$ 25,000	\$ -	\$ 14,583	\$ 14,583	\$ 25,000
Irrigation Repairs	\$ 15,000	\$ 1,847	\$ 8,750	\$ 10,597	\$ 15,000
Plant Replacement	\$ 30,000	\$ 21,274	\$ 8,726	\$ 30,000	\$ 30,000
Electric	\$ 1,500	\$ 80	\$ 119	\$ 199	\$ 1,650
Streetlighting	\$ 73,000	\$ 21,748	\$ 30,045	\$ 51,793	\$ 80,300
Irrigation Water	\$ 58,000	\$ 19,602	\$ 28,000	\$ 47,602	\$ 63,800
Property Insurance	\$ 5,000	\$ 1,081	\$ -	\$ 1,081	\$ 5,000
Field Management	\$ 20,288	\$ 8,453	\$ 11,835	\$ 20,288	\$ 20,288
Lake & Wetland Maintenance	\$ 18,900	\$ 8,875	\$ 10,525	\$ 19,400	\$ 19,845
Sidewalk Repairs & Maintenance	\$ 4,000	\$ -	\$ 2,333	\$ 2,333	\$ 4,000
Contingency	\$ 26,000	\$ 5,300	\$ 15,167	\$ 20,467	\$ 26,000
Stormwater/Lake Repair	\$ 15,000	\$ 600	\$ 8,750	\$ 9,350	\$ 15,000
<i><u>Total Operations & Maintenance</u></i>	\$ 504,178	\$ 177,147	\$ 262,436	\$ 439,583	\$ 528,998
Total Expenditures	\$ 685,561	\$ 241,015	\$ 357,225	\$ 598,240	\$ 713,872
<i><u>Other Sources/(Uses)</u></i>					
Transfer Out - Capital Reserve	\$ (150,000)	\$ -	\$ (150,000)	\$ (150,000)	\$ (70,000)
<i><u>Subtotal Other Sources/(Uses)</u></i>	\$ (150,000)	\$ -	\$ (150,000)	\$ (150,000)	\$ (70,000)
Excess Revenues/(Expenditures)	\$ -	\$ 805,204	\$ (410,569)	\$ 394,635	\$ -

	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Net Assessments	\$589,434	\$566,228	\$566,228	\$566,228
Add: Discounts & Collections	\$37,623	\$36,142	\$36,142	\$36,142
Gross Assessments	\$627,057	\$602,370	\$602,370	\$602,370
Units	3985	3828.11	3828.11	3828.11
Per Unit Gross Assessment	\$157	\$157	\$157	\$157
Net Assessments	\$589,434	\$566,228	\$566,228	\$566,228
Total Developable Units	\$3,985	3828.11	3828.11	3828.11
Per Unit Net Assessments	\$148	\$148	\$148	\$148

Westside
Community Development District
General Fund Budget

Revenues:

Maintenance Assessments

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Interest Income

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

Expenditures:

Administrative:

Supervisor Fees

The Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount for the fiscal year is based upon 5 supervisors attending 12 meetings.

FICA Expense

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

Engineering Fees

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

Legal Services

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

Westside

Community Development District

General Fund Budget

Arbitrage Fees

The District has contracted with AMTEC, an independent certified public accountant, to annually calculate the District's Arbitrage Rebate Liability on the Series 2005, 2007, 2018, 2019 and 2019 Refunding Special Assessment Revenue Bonds.

Management Fees

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

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

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

Dissemination Fees

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional report requirements for unrated bond issues. Governmental Management Services-Central Florida LLC provides this service for Debt Service Series 2018, Series 2019, Series 2019 Refunding and Series 2019 Parcel K. Governmental Management Services – Central Florida, LLC provides these services.

Trustee Fees

The District will pay annual fees for Series 2005, 2007, 2018, 2019, 2019 Refunding and 2019 Parcel K Special Assessment Revenue Bonds that are deposited with a Trustee at US Bank, N.A.

Westside
Community Development District
General Fund Budget

Assessment Roll Services

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

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm.

Telephone

Telephone and fax machine expenses. Governmental Management Services – Central Florida, LLC provides these services.

Postage

Represents postage cost used for District mailings including agenda packages, vendor checks and other correspondence. Governmental Management Services – Central Florida, LLC provides these services.

Insurance – General Liability

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

Printing and Binding

Includes copy charges for printing of agenda packages, required mailings, and other special projects. Governmental Management Services – Central Florida, LLC provides these services.

Legal Advertising

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

Other Current Charges

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

Westside
Community Development District
General Fund Budget

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects. Governmental Management Services – Central Florida, LLC provides these services.

Property Appraiser's Fee

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

Property Taxes

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance

Landscape Maintenance

The District currently has a contract to maintain the landscaping starting at US 192 South to Goodman Road / Florence Villa Grove Road intersection within the District, including: General (mowing, edging, trimming, weeding, pruning and maintenance), irrigation inspection, fertilization, Solara pond mowings and pest control services. The District has contracted with Yellowstone Landscape and Exclusive Landscaping.

Description	Monthly Amount	Annual Amount
Original Agreement – Yellowstone	\$7,108	\$85,290
Solara Ponds – Yellowstone	\$1,025	\$12,300
Solara Phase 1 – Yellowstone	\$4,530	\$54,360
Solara Phase 2 – Yellowstone	\$3,575	\$42,900
South Goodman & Monaco – Exclusive	\$820	\$9,840
Phase 3 Pond – Exclusive	\$650	\$7,800
Contingency		<u>\$10,625</u>
Total		\$223,115

Westside
Community Development District
General Fund Budget

Oak Tree Maintenance

The District will incur costs for the maintenance of the oak trees.

Irrigation Repairs

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

Plant Replacement

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

Electric

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

Account #	Address	Estimated Monthly Amount	Estimated Annual Amount
15704 70086	9000 W Irlo Bronson Memorial Hwy Contingency	\$50	\$600 \$1,050
Total			\$1,650

Streetlights

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

Account #	Address	Estimated Monthly Amount	Estimated Annual Amount
09047 36125	000 Westside Blvd Lite, Entrance Contingency - Streetlight	\$4,400	\$52,800 \$27,500
Total			\$80,300

Westside
Community Development District
General Fund Budget

Irrigation Water

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

Account #	Address	Estimated Monthly Amount	Estimated Annual Amount
2118575-1129340	0 Westside Blvd Reclaim	\$4,300	\$51,600
2118575-1124768	2400 Blk Even Westside Blvd	\$20	\$240
2118575-920460	0 Westside Blvd Reclaim D	\$20	\$240
	Contingency		\$11,720
Total			\$63,800

Property Insurance

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

Field Management

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

Lake and Wetland Maintenance

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

Description	Monthly Amount	Annual Amount
Stormwater Pond Plant Management	\$1,075	\$12,900
Mitigation Maintenance		\$6,000
Contingency		\$945
Total		\$19,845

Westside
Community Development District
General Fund Budget

Sidewalk Repairs & Maintenance

Any costs related to the maintenance of the District's sidewalks which includes grinding and pressure washing.

Contingency

Any other miscellaneous charges incurred by the District.

Stormwater/Lake Repair

Represents contingency for potential repairs to stormwater system.

Other Sources/(Uses)

Transfer Out - Capital Reserve

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

Westside
Community Development District
Proposed Budget
Series 2005-2 Debt Service Fund

	Adopted Budget FY2022	Proposed Budget FY2023
<u>Revenues</u>		
Assessments - Series 2005-2	\$ 110,963	\$ 110,963
Total Revenues	\$ 110,963	\$ 110,963
<u>Expenditures</u>		
Debt Service Obligation	\$ 110,963	\$ 110,963
Total Expenditures	\$ 110,963	\$ 110,963
Excess Revenues/(Expenditures)	\$ -	\$ -

Westside
Community Development District
Proposed Budget
Series 2007-2 Debt Service Fund

	Adopted Budget FY2022	Proposed Budget FY2023
<u>Revenues</u>		
Assessments - Series 2007-2	\$ 39,800	\$ 39,800
Total Revenues	\$ 39,800	\$ 39,800
<u>Expenditures</u>		
Debt Service Obligation	\$ 39,800	\$ 39,800
Total Expenditures	\$ 39,800	\$ 39,800
Excess Revenues/(Expenditures)	\$ -	\$ -

Westside
Community Development District
Proposed Budget
Series 2018 - Solara Phase 1 Debt Service Fund

	Adopted Budget FY2022	Actuals Thru 2/28/22	Projected Next 7 Months	Total Projected 9/30/22	Proposed Budget FY2023
Revenues					
Assessments	\$ 230,130	\$ 200,736	\$ 29,394	\$ 230,130	\$ 230,130
Interest	\$ -	\$ 4	\$ -	\$ 4	\$ -
Carryforward Surplus (1)	\$ 106,540	\$ 108,237	\$ -	\$ 108,237	\$ 108,321
Total Revenues	\$ 336,670	\$ 308,977	\$ 29,394	\$ 338,371	\$ 338,451
Expenditures					
Interest - 11/1	\$ 85,025	\$ 85,025	\$ -	\$ 85,025	\$ 83,525
Interest - 5/1	\$ 85,025	\$ -	\$ 85,025	\$ 85,025	\$ 83,525
Principal - 5/1	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
Total Expenditures	\$ 230,050	\$ 85,025	\$ 145,025	\$ 230,050	\$ 227,050
Excess Revenues/(Expenditures)	\$ 106,620	\$ 223,952	\$ (115,631)	\$ 108,321	\$ 111,401

Interest - 11/1/2023 \$ 82,025

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

Westside
Community Development District
Series 2018 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/22	\$ 3,270,000.00	\$ -	\$ 83,525.00	\$ 228,550.00
05/01/23	\$ 3,270,000.00	\$ 60,000.00	\$ 83,525.00	\$ -
11/01/23	\$ 3,210,000.00	\$ -	\$ 82,025.00	\$ 225,550.00
05/01/24	\$ 3,210,000.00	\$ 65,000.00	\$ 82,025.00	\$ -
11/01/24	\$ 3,145,000.00	\$ -	\$ 80,400.00	\$ 227,425.00
05/01/25	\$ 3,145,000.00	\$ 70,000.00	\$ 80,400.00	\$ -
11/01/25	\$ 3,075,000.00	\$ -	\$ 78,650.00	\$ 229,050.00
05/01/26	\$ 3,075,000.00	\$ 70,000.00	\$ 78,650.00	\$ -
11/01/26	\$ 3,005,000.00	\$ -	\$ 76,900.00	\$ 225,550.00
05/01/27	\$ 3,005,000.00	\$ 75,000.00	\$ 76,900.00	\$ -
11/01/27	\$ 2,930,000.00	\$ -	\$ 75,025.00	\$ 226,925.00
05/01/28	\$ 2,930,000.00	\$ 80,000.00	\$ 75,025.00	\$ -
11/01/28	\$ 2,850,000.00	\$ -	\$ 73,025.00	\$ 228,050.00
05/01/29	\$ 2,850,000.00	\$ 85,000.00	\$ 73,025.00	\$ -
11/01/29	\$ 2,765,000.00	\$ -	\$ 70,900.00	\$ 228,925.00
05/01/30	\$ 2,765,000.00	\$ 90,000.00	\$ 70,900.00	\$ -
11/01/30	\$ 2,675,000.00	\$ -	\$ 68,650.00	\$ 229,550.00
05/01/31	\$ 2,675,000.00	\$ 95,000.00	\$ 68,650.00	\$ -
11/01/31	\$ 2,580,000.00	\$ -	\$ 66,275.00	\$ 229,925.00
05/01/32	\$ 2,580,000.00	\$ 100,000.00	\$ 66,275.00	\$ -
11/01/32	\$ 2,480,000.00	\$ -	\$ 63,775.00	\$ 230,050.00
05/01/33	\$ 2,480,000.00	\$ 105,000.00	\$ 63,775.00	\$ -
11/01/33	\$ 2,375,000.00	\$ -	\$ 61,150.00	\$ 229,925.00
05/01/34	\$ 2,375,000.00	\$ 110,000.00	\$ 61,150.00	\$ -
11/01/34	\$ 2,265,000.00	\$ -	\$ 58,400.00	\$ 229,550.00
05/01/35	\$ 2,265,000.00	\$ 115,000.00	\$ 58,400.00	\$ -
11/01/35	\$ 2,150,000.00	\$ -	\$ 55,525.00	\$ 228,925.00
05/01/36	\$ 2,150,000.00	\$ 120,000.00	\$ 55,525.00	\$ -
11/01/36	\$ 2,030,000.00	\$ -	\$ 52,525.00	\$ 228,050.00
05/01/37	\$ 2,030,000.00	\$ 125,000.00	\$ 52,525.00	\$ -
11/01/37	\$ 1,905,000.00	\$ -	\$ 49,400.00	\$ 226,925.00
05/01/38	\$ 1,905,000.00	\$ 130,000.00	\$ 49,400.00	\$ -
11/01/38	\$ 1,775,000.00	\$ -	\$ 46,150.00	\$ 225,550.00
05/01/39	\$ 1,775,000.00	\$ 140,000.00	\$ 46,150.00	\$ -
11/01/39	\$ 1,635,000.00	\$ -	\$ 42,510.00	\$ 228,660.00
05/01/40	\$ 1,635,000.00	\$ 145,000.00	\$ 42,510.00	\$ -
11/01/40	\$ 1,490,000.00	\$ -	\$ 38,740.00	\$ 226,250.00
05/01/41	\$ 1,490,000.00	\$ 155,000.00	\$ 38,740.00	\$ -
11/01/41	\$ 1,335,000.00	\$ -	\$ 34,710.00	\$ 228,450.00
05/01/42	\$ 1,335,000.00	\$ 165,000.00	\$ 34,710.00	\$ -
11/01/42	\$ 1,170,000.00	\$ -	\$ 30,420.00	\$ 230,130.00
05/01/43	\$ 1,170,000.00	\$ 170,000.00	\$ 30,420.00	\$ -
11/01/43	\$ 1,000,000.00	\$ -	\$ 26,000.00	\$ 226,420.00

Westside
Community Development District
Series 2018 Special Assessment Bonds
Amortization Schedule

Date		Balance	Principal		Interest		Total
05/01/44	\$	1,000,000.00	\$	180,000.00	\$	26,000.00	\$ -
11/01/44	\$	820,000.00	\$	-	\$	21,320.00	\$ 227,320.00
05/01/45	\$	820,000.00	\$	190,000.00	\$	21,320.00	\$ -
11/01/45	\$	630,000.00	\$	-	\$	16,380.00	\$ 227,700.00
05/01/46	\$	630,000.00	\$	200,000.00	\$	16,380.00	\$ -
11/01/46	\$	430,000.00	\$	-	\$	11,180.00	\$ 227,560.00
05/01/47	\$	430,000.00	\$	210,000.00	\$	11,180.00	\$ -
11/01/47	\$	220,000.00	\$	-	\$	5,720.00	\$ 226,900.00
05/01/48	\$	220,000.00	\$	220,000.00	\$	5,720.00	\$ 225,720.00
			\$	3,270,000.00	\$	2,738,560.00	\$ 6,153,585.00

Westside
Community Development District
Special Assessment Revenue Bonds - Series 2018

Allocation Methodology
For Solara Phase 1 Assessment Area

<u>PRODUCT</u>	<u>No. of Units</u>	Allocation of Par Debt Per Product Type	Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assessment Per Unit	Gross Annual Debt Assessment Per Unit (1)
Townhomes	76	\$ 757,829	\$ 9,971	\$ 49,971	\$ 658	\$ 699
Single Family 40'	92	\$ 1,009,109	\$ 10,969	\$ 66,540	\$ 723	\$ 769
Single Family 50'	144	\$ 1,723,062	\$ 11,966	\$ 113,618	\$ 789	\$ 839
TOTAL	312	\$ 3,490,000		\$ 230,129		

(1) This amount includes collection fees and early payment discounts when collected on the Osceola County Tax Bill

* Unit mix is subject to change based on market and other factors

Westside
Community Development District
Proposed Budget
Series 2019 - Solara Phase 2 Debt Service Fund

	Adopted Budget FY2022	Actuals Thru 2/28/22	Projected Next 7 Months	Total Projected 9/30/22	Proposed Budget FY2023
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Revenues

Assessments	\$ 203,846	\$ 177,891	\$ 25,955	\$ 203,846	\$ 203,846
Interest	\$ -	\$ 4	\$ -	\$ 4	\$ -
Carryforward Surplus (1)	\$ 80,902	\$ 82,405	\$ -	\$ 82,405	\$ 82,801

Total Revenues	\$ 284,748	\$ 260,300	\$ 25,955	\$ 286,255	\$ 286,647
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Expenditures

Interest - 11/1	\$ 71,727	\$ 71,727	\$ -	\$ 71,727	\$ 70,639
Interest - 5/1	\$ 71,727	\$ -	\$ 71,727	\$ 71,727	\$ 70,639
Principal - 5/1	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000

Total Expenditures	\$ 203,454	\$ 71,727	\$ 131,727	\$ 203,454	\$ 201,279
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Excess Revenues/(Expenditures)	\$ 81,294	\$ 188,573	\$ (105,772)	\$ 82,801	\$ 85,368
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Interest - 11/1/2023 \$69,552

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

Westside
Community Development District
Series 2019 (Solara Ph2) Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/22	\$ 3,060,000.00	\$ -	\$ 70,639.38	\$ 202,366.25
05/01/23	\$ 3,060,000.00	\$ 60,000.00	\$ 70,639.38	\$ -
11/01/23	\$ 3,000,000.00	\$ -	\$ 69,551.88	\$ 200,191.25
05/01/24	\$ 3,000,000.00	\$ 65,000.00	\$ 69,551.88	\$ -
11/01/24	\$ 2,935,000.00	\$ -	\$ 68,373.75	\$ 202,925.63
05/01/25	\$ 2,935,000.00	\$ 65,000.00	\$ 68,373.75	\$ -
11/01/25	\$ 2,870,000.00	\$ -	\$ 67,106.25	\$ 200,480.00
05/01/26	\$ 2,870,000.00	\$ 70,000.00	\$ 67,106.25	\$ -
11/01/26	\$ 2,800,000.00	\$ -	\$ 65,741.25	\$ 202,847.50
05/01/27	\$ 2,800,000.00	\$ 70,000.00	\$ 65,741.25	\$ -
11/01/27	\$ 2,730,000.00	\$ -	\$ 64,376.25	\$ 200,117.50
05/01/28	\$ 2,730,000.00	\$ 75,000.00	\$ 64,376.25	\$ -
11/01/28	\$ 2,655,000.00	\$ -	\$ 62,913.75	\$ 202,290.00
05/01/29	\$ 2,655,000.00	\$ 75,000.00	\$ 62,913.75	\$ -
11/01/29	\$ 2,580,000.00	\$ -	\$ 61,451.25	\$ 199,365.00
05/01/30	\$ 2,580,000.00	\$ 80,000.00	\$ 61,451.25	\$ -
11/01/30	\$ 2,500,000.00	\$ -	\$ 59,601.25	\$ 201,052.50
05/01/31	\$ 2,500,000.00	\$ 85,000.00	\$ 59,601.25	\$ -
11/01/31	\$ 2,415,000.00	\$ -	\$ 57,635.63	\$ 202,236.88
05/01/32	\$ 2,415,000.00	\$ 90,000.00	\$ 57,635.63	\$ -
11/01/32	\$ 2,325,000.00	\$ -	\$ 55,554.38	\$ 203,190.00
05/01/33	\$ 2,325,000.00	\$ 90,000.00	\$ 55,554.38	\$ -
11/01/33	\$ 2,235,000.00	\$ -	\$ 53,473.13	\$ 199,027.50
05/01/34	\$ 2,235,000.00	\$ 95,000.00	\$ 53,473.13	\$ -
11/01/34	\$ 2,140,000.00	\$ -	\$ 51,276.25	\$ 199,749.38
05/01/35	\$ 2,140,000.00	\$ 100,000.00	\$ 51,276.25	\$ -
11/01/35	\$ 2,040,000.00	\$ -	\$ 48,963.75	\$ 200,240.00
05/01/36	\$ 2,040,000.00	\$ 105,000.00	\$ 48,963.75	\$ -
11/01/36	\$ 1,935,000.00	\$ -	\$ 46,535.63	\$ 200,499.38
05/01/37	\$ 1,935,000.00	\$ 110,000.00	\$ 46,535.63	\$ -
11/01/37	\$ 1,825,000.00	\$ -	\$ 43,991.88	\$ 200,527.50
05/01/38	\$ 1,825,000.00	\$ 115,000.00	\$ 43,991.88	\$ -
11/01/38	\$ 1,710,000.00	\$ -	\$ 41,332.50	\$ 200,324.38
05/01/39	\$ 1,710,000.00	\$ 120,000.00	\$ 41,332.50	\$ -
11/01/39	\$ 1,590,000.00	\$ -	\$ 38,557.50	\$ 199,890.00
05/01/40	\$ 1,590,000.00	\$ 125,000.00	\$ 38,557.50	\$ -
11/01/40	\$ 1,465,000.00	\$ -	\$ 35,526.25	\$ 199,083.75
05/01/41	\$ 1,465,000.00	\$ 135,000.00	\$ 35,526.25	\$ -
11/01/41	\$ 1,330,000.00	\$ -	\$ 32,252.50	\$ 202,778.75
05/01/42	\$ 1,330,000.00	\$ 140,000.00	\$ 32,252.50	\$ -
11/01/42	\$ 1,190,000.00	\$ -	\$ 28,857.50	\$ 201,110.00
05/01/43	\$ 1,190,000.00	\$ 145,000.00	\$ 28,857.50	\$ -
11/01/43	\$ 1,045,000.00	\$ -	\$ 25,341.25	\$ 199,198.75

Westside
Community Development District
Series 2019 (Solara Ph2) Special Assessment Bonds
Amortization Schedule

Date		Balance	Principal		Interest		Total
05/01/44	\$	1,045,000.00	\$	155,000.00	\$	25,341.25	\$ -
11/01/44	\$	890,000.00	\$	-	\$	21,582.50	\$ 201,923.75
05/01/45	\$	890,000.00	\$	160,000.00	\$	21,582.50	\$ -
11/01/45	\$	730,000.00	\$	-	\$	17,702.50	\$ 199,285.00
05/01/46	\$	730,000.00	\$	170,000.00	\$	17,702.50	\$ -
11/01/46	\$	560,000.00	\$	-	\$	13,580.00	\$ 201,282.50
05/01/47	\$	560,000.00	\$	180,000.00	\$	13,580.00	\$ -
11/01/47	\$	380,000.00	\$	-	\$	9,215.00	\$ 202,795.00
05/01/48	\$	380,000.00	\$	185,000.00	\$	9,215.00	\$ -
11/01/48	\$	195,000.00	\$	-	\$	4,728.75	\$ 198,943.75
05/01/49	\$	195,000.00	\$	195,000.00	\$	4,728.75	\$ 199,728.75
				\$	3,060,000.00	\$	2,431,723.75
						\$	5,623,450.63

Westside
Community Development District
Special Assessment Revenue Bonds - Series 2019

Allocation Methodology
For Solara Phase 2 Assessment Area

<u>PRODUCT</u>	<u>No. of Units</u>	Allocation of Par Debt Per Product Type	Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assessment Per Unit	Gross Annual Debt Assessment Per Unit (1)
Townhomes	86	\$ 895,487	\$ 12,495	\$ 56,507	\$ 657	\$ 699
Single Family 40'	122	\$ 1,397,376	\$ 11,454	\$ 88,189	\$ 723	\$ 769
Single Family 50'	75	\$ 937,137	\$ 10,413	\$ 59,150	\$ 789	\$ 839
TOTAL	283	\$ 3,230,000		\$ 203,846		

(1) This amount includes collection fees and early payment discounts when collected on the Osceola County Tax Bill

* Unit mix is subject to change based on market and other factors

Westside
Community Development District
Proposed Budget
Series 2019 - Refunding Bonds Debt Service Fund

	Adopted Budget FY2022	Actuals Thru 2/28/22	Projected Next 7 Months	Total Projected 9/30/22	Proposed Budget FY2023
Revenues					
Assessments	\$ 1,007,205	\$ 840,464	\$ 166,742	\$ 1,007,205	\$ 1,007,205
Interest	\$ -	\$ 21	\$ -	\$ 21	\$ -
Carryforward Surplus (1)	\$ 491,427	\$ 497,434	\$ -	\$ 497,434	\$ 490,047
Total Revenues	\$ 1,498,633	\$ 1,337,919	\$ 166,742	\$ 1,504,660	\$ 1,497,252
Expenditures					
Interest - 11/1	\$ 237,307	\$ 237,307	\$ -	\$ 237,307	\$ 227,857
Interest - 5/1	\$ 237,307	\$ -	\$ 237,307	\$ 237,307	\$ 227,857
Principal - 5/1	\$ 540,000	\$ -	\$ 540,000	\$ 540,000	\$ 560,000
Total Expenditures	\$ 1,014,614	\$ 237,307	\$ 777,307	\$ 1,014,614	\$ 1,015,714
Excess Revenues/(Expenditures)	\$ 484,019	\$ 1,100,612	\$ (610,565)	\$ 490,047	\$ 481,538

Interest - 11/1/2023 \$218,057

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

Westside
Community Development District
Series 2019 (Refunding) Special Assessment Bonds
Amortization Schedule

Date		Balance		Principal		Interest		Total
11/01/22	\$	11,535,000.00	\$	-	\$	227,856.88	\$	1,005,163.75
05/01/23	\$	11,535,000.00	\$	560,000.00	\$	227,856.88	\$	-
11/01/23	\$	10,975,000.00	\$	-	\$	218,056.88	\$	1,005,913.75
05/01/24	\$	10,975,000.00	\$	575,000.00	\$	218,056.88	\$	-
11/01/24	\$	10,400,000.00	\$	-	\$	207,994.38	\$	1,001,051.25
05/01/25	\$	10,400,000.00	\$	595,000.00	\$	207,994.38	\$	-
11/01/25	\$	9,805,000.00	\$	-	\$	196,838.13	\$	999,832.50
05/01/26	\$	9,805,000.00	\$	625,000.00	\$	196,838.13	\$	-
11/01/26	\$	9,180,000.00	\$	-	\$	185,119.38	\$	1,006,957.50
05/01/27	\$	9,180,000.00	\$	645,000.00	\$	185,119.38	\$	-
11/01/27	\$	8,535,000.00	\$	-	\$	173,025.63	\$	1,003,145.00
05/01/28	\$	8,535,000.00	\$	670,000.00	\$	173,025.63	\$	-
11/01/28	\$	7,865,000.00	\$	-	\$	160,463.13	\$	1,003,488.75
05/01/29	\$	7,865,000.00	\$	695,000.00	\$	160,463.13	\$	-
11/01/29	\$	7,170,000.00	\$	-	\$	147,431.88	\$	1,002,895.00
05/01/30	\$	7,170,000.00	\$	725,000.00	\$	147,431.88	\$	-
11/01/30	\$	6,445,000.00	\$	-	\$	132,527.50	\$	1,004,959.38
05/01/31	\$	6,445,000.00	\$	755,000.00	\$	132,527.50	\$	-
11/01/31	\$	5,690,000.00	\$	-	\$	117,006.25	\$	1,004,533.75
05/01/32	\$	5,690,000.00	\$	785,000.00	\$	117,006.25	\$	-
11/01/32	\$	4,905,000.00	\$	-	\$	100,868.13	\$	1,002,874.38
05/01/33	\$	4,905,000.00	\$	820,000.00	\$	100,868.13	\$	-
11/01/33	\$	4,085,000.00	\$	-	\$	84,010.63	\$	1,004,878.75
05/01/34	\$	4,085,000.00	\$	850,000.00	\$	84,010.63	\$	-
11/01/34	\$	3,235,000.00	\$	-	\$	66,536.25	\$	1,000,546.88
05/01/35	\$	3,235,000.00	\$	885,000.00	\$	66,536.25	\$	-
11/01/35	\$	2,350,000.00	\$	-	\$	48,342.50	\$	999,878.75
05/01/36	\$	2,350,000.00	\$	925,000.00	\$	48,342.50	\$	-
11/01/36	\$	1,425,000.00	\$	-	\$	29,326.25	\$	1,002,668.75
05/01/37	\$	1,425,000.00	\$	960,000.00	\$	29,326.25	\$	-
11/01/37	\$	465,000.00	\$	-	\$	9,590.63	\$	998,916.88
05/01/38	\$	465,000.00	\$	465,000.00	\$	9,590.63	\$	474,590.63
			\$	11,535,000.00	\$	4,209,988.75	\$	16,522,295.63

Westside
Community Development District
Special Assessment Revenue Refunding Bonds - Series 2019

Allocation Methodology Refunding Bonds							
<u>PRODUCT</u>	<u>No. of Units</u>	Par Debt Per Unit 2005-1	Par Debt Per Unit 2007-1	Par Debt Per Unit Combined	Net Annual Debt Assessment Per Unit	Gross Annual Debt Assessment Per Unit (1)	
Single Family 70' - Calabria	75	\$ 10,518	\$ 1,673	\$ 12,191	\$ 948	\$ 1,008	
LR - Paradise Palms	553	\$ 0	\$ 4,714	\$ 4,714	\$ 357	\$ 379	
Townhome - Caribe Cove	187	\$ 5,259	\$ 1,673	\$ 6,932	\$ 537	\$ 572	
Single Family 50' - Tuscany	68	\$ 6,299	\$ 1,673	\$ 7,971	\$ 618	\$ 658	
Townhome - Bayhama Bay II	170	\$ 5,259	\$ 1,673	\$ 6,932	\$ 537	\$ 572	
Townhome - Golden Cay	124	\$ 4,750	\$ 1,673	\$ 6,423	\$ 497	\$ 529	
Townhome - Parcel K	100	\$ 5,249	\$ 1,673	\$ 6,922	\$ 536	\$ 571	
Single Family 40' - Parcel K	77	\$ 5,774	\$ 1,673	\$ 7,447	\$ 577	\$ 614	
Single Family 50' - Parcel K	14	\$ 6,299	\$ 1,673	\$ 7,971	\$ 618	\$ 658	
Townhome - Parcel L	158	\$ 5,249	\$ 1,673	\$ 6,922	\$ 536	\$ 571	
Single Family 50' - Parcel L	192	\$ 6,299	\$ 1,673	\$ 7,971	\$ 618	\$ 658	
Townhome - M1	276	\$ 0	\$ 6,375	\$ 6,375	\$ 482	\$ 513	
TOTAL	1,994						

Westside
Community Development District
Proposed Budget
Series 2019 - Parcel K Debt Service Fund

	Adopted Budget FY2022	Actuals Thru 2/28/22	Projected Next 7 Months	Total Projected 9/30/22	Proposed Budget FY2023
Revenues					
Assessments	\$ 78,845	\$ 68,841	\$ 10,004	\$ 78,845	\$ 78,845
Interest	\$ -	\$ 3	\$ -	\$ 3	\$ -
Carryforward Surplus (1)	\$ 42,720	\$ 43,302	\$ -	\$ 43,302	\$ 48,210
Total Revenues	\$ 121,565	\$ 112,146	\$ 10,004	\$ 122,150	\$ 127,055
Expenditures					
Interest - 11/1	\$ 36,970	\$ 36,970	\$ -	\$ 36,970	\$ 36,970
Interest - 5/1	\$ 36,970	\$ -	\$ 36,970	\$ 36,970	\$ 36,970
Total Expenditures	\$ 73,940	\$ 36,970	\$ 36,970	\$ 73,940	\$ 73,940
Excess Revenues/(Expenditures)	\$ 47,625	\$ 75,176	\$ (26,966)	\$ 48,210	\$ 53,115

Interest - 11/1/2023 \$36,970

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

Westside
Community Development District
Series 2019 (Windsor Parcel K) Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/22	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ 73,940.00
05/01/23	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ -
11/01/23	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ 73,940.00
05/01/24	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ -
11/01/24	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ 73,940.00
05/01/25	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ -
11/01/25	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ 73,940.00
05/01/26	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ -
11/01/26	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ 73,940.00
05/01/27	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ -
11/01/27	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ 73,940.00
05/01/28	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ -
11/01/28	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ 73,940.00
05/01/29	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ -
11/01/29	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ 73,940.00
05/01/30	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ -
11/01/30	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ 73,940.00
05/01/31	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ -
11/01/31	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ 73,940.00
05/01/32	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ -
11/01/32	\$ 1,860,000.00	\$ -	\$ 36,970.00	\$ 73,940.00
05/01/33	\$ 1,860,000.00	\$ 5,000.00	\$ 36,970.00	\$ -
11/01/33	\$ 1,855,000.00	\$ -	\$ 36,875.00	\$ 78,845.00
05/01/34	\$ 1,855,000.00	\$ 5,000.00	\$ 36,875.00	\$ -
11/01/34	\$ 1,850,000.00	\$ -	\$ 36,780.00	\$ 78,655.00
05/01/35	\$ 1,850,000.00	\$ 5,000.00	\$ 36,780.00	\$ -
11/01/35	\$ 1,845,000.00	\$ -	\$ 36,685.00	\$ 78,465.00
05/01/36	\$ 1,845,000.00	\$ 5,000.00	\$ 36,685.00	\$ -
11/01/36	\$ 1,840,000.00	\$ -	\$ 36,590.00	\$ 78,275.00
05/01/37	\$ 1,840,000.00	\$ 5,000.00	\$ 36,590.00	\$ -
11/01/37	\$ 1,835,000.00	\$ -	\$ 36,495.00	\$ 78,085.00
05/01/38	\$ 1,835,000.00	\$ 90,000.00	\$ 36,495.00	\$ -
11/01/38	\$ 1,745,000.00	\$ -	\$ 34,785.00	\$ 161,280.00
05/01/39	\$ 1,745,000.00	\$ 115,000.00	\$ 34,785.00	\$ -
11/01/39	\$ 1,630,000.00	\$ -	\$ 32,600.00	\$ 182,385.00
05/01/40	\$ 1,630,000.00	\$ 120,000.00	\$ 32,600.00	\$ -
11/01/40	\$ 1,510,000.00	\$ -	\$ 30,200.00	\$ 182,800.00
05/01/41	\$ 1,510,000.00	\$ 125,000.00	\$ 30,200.00	\$ -
11/01/41	\$ 1,385,000.00	\$ -	\$ 27,700.00	\$ 182,900.00
05/01/42	\$ 1,385,000.00	\$ 130,000.00	\$ 27,700.00	\$ -
11/01/42	\$ 1,255,000.00	\$ -	\$ 25,100.00	\$ 182,800.00
05/01/43	\$ 1,255,000.00	\$ 135,000.00	\$ 25,100.00	\$ -
11/01/43	\$ 1,120,000.00	\$ -	\$ 22,400.00	\$ 182,500.00

Westside
Community Development District
Series 2019 (Windsor Parcel K) Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
05/01/44	\$ 1,120,000.00	\$ 140,000.00	\$ 22,400.00	\$ -
11/01/44	\$ 980,000.00	\$ -	\$ 19,600.00	\$ 182,000.00
05/01/45	\$ 980,000.00	\$ 145,000.00	\$ 19,600.00	\$ -
11/01/45	\$ 835,000.00	\$ -	\$ 16,700.00	\$ 181,300.00
05/01/46	\$ 835,000.00	\$ 155,000.00	\$ 16,700.00	\$ -
11/01/46	\$ 680,000.00	\$ -	\$ 13,600.00	\$ 185,300.00
05/01/47	\$ 680,000.00	\$ 160,000.00	\$ 13,600.00	\$ -
11/01/47	\$ 520,000.00	\$ -	\$ 10,400.00	\$ 184,000.00
05/01/48	\$ 520,000.00	\$ 165,000.00	\$ 10,400.00	\$ -
11/01/48	\$ 355,000.00	\$ -	\$ 7,100.00	\$ 182,500.00
05/01/49	\$ 355,000.00	\$ 175,000.00	\$ 7,100.00	\$ -
11/01/49	\$ 180,000.00	\$ -	\$ 3,600.00	\$ 185,700.00
05/01/50	\$ 180,000.00	\$ 180,000.00	\$ 3,600.00	\$ 183,600.00
		\$ 1,860,000.00	\$ 1,667,760.00	\$ 3,564,730.00

Westside
Community Development District
Special Assessment Revenue Bonds - Series 2019

Allocation Methodology For Parcel K Assessment Area FY 2021 through FY 2037							
<u>PRODUCT</u>	<u>No. of Units</u>	Series 2019 (Refunding) Gross Assessment Per Unit (1)	Series 2019 (Parcel K) Gross Assessment Per Unit (1)	Series 2019 (Parcel K) Net Annual Per Unit	Series 2019 (Parcel K) Gross Annual Per Unit	Total Combined Gross Annual Debt Assessment Per Unit (1)	
Single Family 40'	77	\$ 614	\$ 33,142	\$ 430	\$ 458	\$ 1,072	
Single Family 50'	14	\$ 658	\$ 6,574	\$ 470	\$ 500	\$ 1,158	
Townhome	100	\$ 571	\$ 39,129	\$ 391	\$ 416	\$ 987	
TOTAL	191		\$ 78,845				
(1) This amount includes collection fees and early payment discounts when collected on the Osceola County Tax Bill							

Westside
Community Development District
Proposed Budget
Capital Reserve Fund

	Adopted Budget FY2022	Actuals Thru 2/28/22	Projected Next 7 Months	Total Projected 9/30/22	Proposed Budget FY2023
<u>Revenues</u>					
Interest	\$ -	\$ 496	\$ 700	\$ 1,196	\$ -
Carry Forward Surplus	\$ 810,227	\$ 1,060,358	\$ -	\$ 1,060,358	\$ 1,211,100
Total Revenues	\$ 810,227	\$ 1,060,854	\$ 700	\$ 1,061,554	\$ 1,211,100
<u>Expenditures</u>					
Miscellaneous Expense	\$ 1,500	\$ 174	\$ 280	\$ 454	\$ 1,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,500	\$ 174	\$ 280	\$ 454	\$ 1,500
<u>Other Sources</u>					
Transfer In (Out)	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ 70,000
Total Other Sources/(Uses)	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ 70,000
Excess Revenues/(Expenditures)	\$ 958,727	\$ 1,060,680	\$ 150,420	\$ 1,211,100	\$ 1,279,600

SECTION VII

SECTION C

SECTION 1

Westside Community Development District

Summary of Check Register

February 22, 2022 to March 28, 2022

Fund	Date	Check No.'s		Amount
General	03/03/22	1785 - 1789	\$	157,132.08
	03/10/22	1790	\$	6,842.65
	03/23/22	1791 - 1792	\$	1,851.90
			\$	165,826.63

CHECK DATE VENDOR# INVOICE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS VENDOR NAME STATUS AMOUNTCHECK....#

3/01/22	408	WEBSITE ADMIN	202203	310-51300-35200			*	91.67	
3/01/22	408	INFORMATION TEC	202203	310-51300-35100			*	137.50	
3/01/22	408	DISSEMINATION SVCS	202203	310-51300-31300			*	1,166.67	
3/01/22	408	OFFICE SUPPLIES	202203	310-51300-51000			*	.45	
3/01/22	408	POSTAGE	202203	310-51300-42000			*	24.04	
3/01/22	408	COPIES	202203	310-51300-42500			*	108.90	
3/01/22	409	FIELD MANAGEMENT	202203	320-53800-49000			*	1,690.67	
GOVERNMENTAL MANAGEMENT SERVICES									6,842.65 001790
3/17/22	26170	GENERAL COUNSEL - FEB22	202202	310-51300-31500			*	763.00	
LATHAM,LUNA,EDEN & BEAUDINE, LLP									763.00 001791
3/08/22	2018530	2021 TAX ROLL YEAR	202203	310-51300-49100			*	1,088.90	
OSCEOLA COUNTY PROPERTY APPRAISER									1,088.90 001792
TOTAL FOR BANK A									165,826.63
TOTAL FOR REGISTER									165,826.63

WEST WESTSIDE ZYAN

SECTION 2

Westside
Community Development District

Unaudited Financial Reporting
February 28, 2022



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Westside
Community Development District
Combined Balance Sheet
February 28, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:					
Cash:					
Operating Account	\$ 468,910	\$ -	\$ -	\$ 104,540	\$ 573,450
Capital Projects Account	\$ -	\$ -	\$ 25,196	\$ -	\$ 25,196
Investments:					
Series 2005 - 2					
Reserve	\$ -	\$ 100,342	\$ -	\$ -	\$ 100,342
Revenue	\$ -	\$ 173,436	\$ -	\$ -	\$ 173,436
Prepayment	\$ -	\$ 4,152	\$ -	\$ -	\$ 4,152
Series 2007 - 2					
Reserve	\$ -	\$ 36,260	\$ -	\$ -	\$ 36,260
Revenue	\$ -	\$ 50,086	\$ -	\$ -	\$ 50,086
Prepayment	\$ -	\$ 2,929	\$ -	\$ -	\$ 2,929
Series 2018					
Reserve	\$ -	\$ 115,065	\$ -	\$ -	\$ 115,065
Revenue	\$ -	\$ 208,934	\$ -	\$ -	\$ 208,934
Construction	\$ -	\$ -	\$ 2	\$ -	\$ 2
Series 2019					
Reserve	\$ -	\$ 101,595	\$ -	\$ -	\$ 101,595
Revenue	\$ -	\$ 175,264	\$ -	\$ -	\$ 175,264
Construction	\$ -	\$ -	\$ 1	\$ -	\$ 1
Series 2019 K					
Reserve	\$ -	\$ 92,850	\$ -	\$ -	\$ 92,850
Revenue	\$ -	\$ 70,025	\$ -	\$ -	\$ 70,025
Construction	\$ -	\$ -	\$ 9,366	\$ -	\$ 9,366
Series 2019 R					
Reserve	\$ -	\$ 503,479	\$ -	\$ -	\$ 503,479
Revenue	\$ -	\$ 1,007,186	\$ -	\$ -	\$ 1,007,186
Cost of Issuance	\$ -	\$ 6,951	\$ -	\$ -	\$ 6,951
Due from General Fund	\$ -	\$ 119,953	\$ -	\$ -	\$ 119,953
Investments - SBA	\$ 475,602	\$ -	\$ -	\$ 956,140	\$ 1,431,742
Prepaid Expenses	\$ 929	\$ -	\$ -	\$ -	\$ 929
Total Assets	\$ 945,441	\$ 2,768,506	\$ 34,566	\$ 1,060,680	\$ 4,809,193
Liabilities:					
Accounts Payable	\$ 20,285	\$ -	\$ -	\$ -	\$ 20,285
Due to Debt Service	\$ 119,953	\$ -	\$ -	\$ -	\$ 119,953
Accrued Interest Payable	\$ -	\$ 24,316	\$ -	\$ -	\$ 24,316
Accrued Principal Payable	\$ -	\$ 190,000	\$ -	\$ -	\$ 190,000
Total Liabilities	\$ 140,238	\$ 214,316	\$ -	\$ -	\$ 354,554
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 929	\$ -	\$ -	\$ -	\$ 929
Restricted for:					
Debt Service - Series 2005 - 2	\$ -	\$ 105,275	\$ -	\$ -	\$ 105,275
Debt Service - Series 2007 - 2	\$ -	\$ 47,615	\$ -	\$ -	\$ 47,615
Debt Service - Series 2018	\$ -	\$ 339,017	\$ -	\$ -	\$ 339,017
Debt Service - Series 2019	\$ -	\$ 290,168	\$ -	\$ -	\$ 290,168
Debt Service - Series 2019 K	\$ -	\$ 168,026	\$ -	\$ -	\$ 168,026
Debt Service - Series 2019 R	\$ -	\$ 1,604,090	\$ -	\$ -	\$ 1,604,090
Capital Projects	\$ -	\$ -	\$ 34,566	\$ -	\$ 34,566
Unassigned	\$ 804,274	\$ -	\$ -	\$ 1,060,680	\$ 1,864,954
Total Fund Balances	\$ 805,204	\$ 2,554,190	\$ 34,566	\$ 1,060,680	\$ 4,454,639
Total Liabilities & Fund Balance	\$ 945,441	\$ 2,768,506	\$ 34,566	\$ 1,060,680	\$ 4,809,193

Westside
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/22	Thru 02/28/22	Variance
Revenues:				
Assessments - Tax Roll	\$ 472,157	\$ 412,680	\$ 412,680	\$ -
Assessments - Direct Bill	\$ 94,070	\$ 57,241	\$ 57,241	\$ -
Assessments - Lot Closings	\$ -	\$ -	\$ -	\$ -
Interest	\$ 1,000	\$ 271	\$ 271	\$ -
Other Income	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 567,228	\$ 470,193	\$ 470,193	\$ -
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 12,000	\$ 5,000	\$ -	\$ 5,000
FICA Expense	\$ 918	\$ 383	\$ -	\$ 383
Engineering Fees	\$ 10,500	\$ 4,375	\$ -	\$ 4,375
Legal Services	\$ 40,000	\$ 16,667	\$ 1,216	\$ 15,451
Arbitrage Fees	\$ 3,250	\$ 1,350	\$ 1,350	\$ -
Management Fees	\$ 43,473	\$ 18,114	\$ 18,114	\$ 0
Information Technology	\$ 1,650	\$ 688	\$ 688	\$ -
Website Maintenance	\$ 1,100	\$ 458	\$ 458	\$ (0)
Dissemination Fees	\$ 14,000	\$ 5,833	\$ 5,833	\$ (0)
Trustee Fees	\$ 20,142	\$ 9,603	\$ 9,603	\$ -
Assessment Roll Services	\$ 12,500	\$ 12,500	\$ 12,500	\$ -
Auditing Services	\$ 3,925	\$ -	\$ -	\$ -
Telephone	\$ 100	\$ 42	\$ -	\$ 42
Postage	\$ 2,250	\$ 938	\$ 123	\$ 814
Insurance - General Liability	\$ 9,200	\$ 8,616	\$ 8,616	\$ -
Printing and Binding	\$ 1,500	\$ 625	\$ -	\$ 625
Legal Advertising	\$ 1,800	\$ 750	\$ -	\$ 750
Other Current Charges	\$ 1,600	\$ 667	\$ 459	\$ 208
Office Supplies	\$ 400	\$ 167	\$ 0	\$ 166
Property Appraiser's Fee	\$ 700	\$ -	\$ -	\$ -
Property Taxes	\$ 200	\$ 83	\$ 4,731	\$ (4,648)
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Settlement Agreement Payment	\$ -	\$ -	\$ -	\$ -
Total General & Administrative	\$ 181,383	\$ 87,032	\$ 63,867	\$ 23,165

Westside
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted Budget	Prorated Budget Thru 02/28/22	Actual Thru 02/28/22	Variance
<i>Operations & Maintenance</i>				
Field Expenditures				
Landscape Maintenance	\$ 212,490	\$ 88,538	\$ 88,288	\$ 250
Oak Tree Maintenance	\$ 25,000	\$ 10,417	\$ -	\$ 10,417
Irrigation Repairs	\$ 15,000	\$ 6,250	\$ 1,847	\$ 4,403
Plant Replacement	\$ 30,000	\$ 21,274	\$ 21,274	\$ -
Electric	\$ 1,500	\$ 625	\$ 80	\$ 545
Streetlighting	\$ 73,000	\$ 30,417	\$ 21,748	\$ 8,669
Irrigation Water	\$ 58,000	\$ 24,167	\$ 19,602	\$ 4,565
Property Insurance	\$ 5,000	\$ 1,081	\$ 1,081	\$ -
Field Management	\$ 20,288	\$ 8,453	\$ 8,453	\$ (0)
Lake & Wetland Maintenance	\$ 18,900	\$ 7,875	\$ 8,875	\$ (1,000)
Sidewalk Repairs & Maintenance	\$ 4,000	\$ 1,667	\$ -	\$ 1,667
Contingency	\$ 26,000	\$ 10,833	\$ 5,300	\$ 5,533
Stormwater/Lake Repair	\$ 15,000	\$ 6,250	\$ 600	\$ 5,650
Total Operations & Maintenance	\$ 504,178	\$ 217,846	\$ 177,147	\$ 40,698
Total Expenditures	\$ 685,561	\$ 304,878	\$ 241,015	\$ 63,863
Excess (Deficiency) of Revenues over Expenditures	\$ (118,334)		\$ 229,178	
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)	\$ (150,000)	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ (150,000)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (268,334)		\$ 229,178	
Fund Balance - Beginning	\$ 268,334		\$ 576,026	
Fund Balance - Ending	\$ 0		\$ 805,204	

Westside
Community Development District
Debt Service Fund Series 2005-2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted Budget	Prorated Budget Thru 02/28/22	Actual Thru 02/28/22	Variance
Revenues:				
Assessments - Direct Bill	\$ 110,963	\$ 55,482	\$ 55,482	\$ -
Interest	\$ -	\$ -	\$ 6	\$ 6
Total Revenues	\$ 110,963	\$ 55,482	\$ 55,487	\$ 6
Expenditures:				
Debt Service Obligation	\$ 110,963	\$ 45,765	\$ 45,765	\$ -
Other Debt Service Cost	\$ -	\$ -	\$ 275	\$ (275)
Total Expenditures	\$ 110,963	\$ 45,765	\$ 46,040	\$ (275)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 9,447	\$ 281
Fund Balance - Beginning	\$ -		\$ 95,827	
Fund Balance - Ending	\$ -		\$ 105,275	

Westside
Community Development District
Debt Service Fund Series 2007-2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted Budget	Prorated Budget Thru 02/28/22	Actual Thru 02/28/22	Variance
Revenues:				
Assessments - Direct Bill	\$ 39,800	\$ 19,900	\$ 19,900	\$ -
Interest	\$ -	\$ -	\$ 2	\$ 2
Total Revenues	\$ 39,800	\$ 19,900	\$ 19,902	\$ 2
Expenditures:				
Debt Service Obligation	\$ 39,800	\$ 18,720	\$ 18,720	\$ -
Total Expenditures	\$ 39,800	\$ 18,720	\$ 18,720	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 1,182	
Fund Balance - Beginning	\$ -		\$ 46,433	
Fund Balance - Ending	\$ -		\$ 47,615	

Westside
Community Development District
Debt Service Fund Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/22	Thru 02/28/22	Variance
Revenues:				
Assessments - Tax Roll	\$ 230,130	\$ 200,736	\$ 200,736	\$ -
Interest	\$ -	\$ -	\$ 4	\$ 4
Total Revenues	\$ 230,130	\$ 200,736	\$ 200,740	\$ 4
Expenditures:				
Interest - 11/1	\$ 85,025	\$ 85,025	\$ 85,025	\$ -
Principal - 5/1	\$ 60,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 85,025	\$ -	\$ -	\$ -
Total Expenditures	\$ 230,050	\$ 85,025	\$ 85,025	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 80		\$ 115,715	
Fund Balance - Beginning	\$ 106,540		\$ 223,302	
Fund Balance - Ending	\$ 106,620		\$ 339,017	

Westside
Community Development District
Debt Service Fund Series 2019
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted Budget	Prorated Budget Thru 02/28/22	Actual Thru 02/28/22	Variance
Revenues:				
Assessments - Tax Roll	\$ 203,846	\$ 177,891	\$ 177,891	\$ -
Interest	\$ -	\$ -	\$ 4	\$ 4
Total Revenues	\$ 203,846	\$ 177,891	\$ 177,895	\$ 4
Expenditures:				
Interest - 11/1	\$ 71,727	\$ 71,727	\$ 71,727	\$ -
Principal - 5/1	\$ 60,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 71,727	\$ -	\$ -	\$ -
Total Expenditures	\$ 203,454	\$ 71,727	\$ 71,727	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 392		\$ 106,168	
Fund Balance - Beginning	\$ 80,902		\$ 184,000	
Fund Balance - Ending	\$ 81,294		\$ 290,168	

Westside
Community Development District
Debt Service Fund Series 2019R
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted Budget	Prorated Budget Thru 02/28/22	Actual Thru 02/28/22	Variance
Revenues:				
Assessments - Tax Roll	\$ 811,922	\$ 709,423	\$ 709,423	\$ -
Assessments - Direct Bill	\$ 195,283	\$ 131,041	\$ 131,041	\$ -
Interest	\$ -	\$ -	\$ 21	\$ 21
Total Revenues	\$ 1,007,205	\$ 840,463	\$ 840,484	\$ 21
Expenditures:				
Interest - 11/1	\$ 237,307	\$ 237,307	\$ 237,307	\$ -
Principal - 5/1	\$ 540,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 237,307	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,014,614	\$ 237,307	\$ 237,307	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (7,409)		\$ 603,177	
Fund Balance - Beginning	\$ 491,428		\$ 1,000,913	
Fund Balance - Ending	\$ 484,019		\$ 1,604,090	

Westside
Community Development District
Debt Service Fund Series 2019K
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted Budget	Prorated Budget Thru 02/28/22	Actual Thru 02/28/22	Variance
Revenues:				
Assessments - Tax Roll	\$ 78,845	\$ 68,841	\$ 68,841	\$ -
Interest	\$ -	\$ -	\$ 3	\$ 3
Total Revenues	\$ 78,845	\$ 68,841	\$ 68,844	\$ 3
Expenditures:				
Interest - 11/1	\$ 36,970	\$ 36,970	\$ 36,970	\$ -
Interest - 5/1	\$ 36,970	\$ -	\$ -	\$ -
Total Expenditures	\$ 73,940	\$ 36,970	\$ 36,970	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 4,905		\$ 31,874	
Fund Balance - Beginning	\$ 42,720		\$ 136,152	
Fund Balance - Ending	\$ 47,625		\$ 168,026	

Westside
Community Development District
Capital Projects Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Series	Series	Series	Series	
	2007-2	2018	2019	2019K	Total
Revenues					
Developer Contributions	\$ -	\$ -	\$ -	\$ -	-
Interest	\$ 1	\$ -	\$ -	\$ 0	1
Total Revenues	\$ 1	\$ -	\$ -	\$ 0	1
Expenditures:					
Miscellaneous Expense	\$ 299	\$ -	\$ -	\$ -	299
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 299	\$ -	\$ -	\$ -	299
Excess (Deficiency) of Revenues over Expenditures	\$ (298)	\$ -	\$ -	\$ 0	(298)
Other Financing Sources/(Uses)					
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	-
Net Change in Fund Balance	\$ (298)	\$ -	\$ -	\$ 0	(298)
Fund Balance - Beginning	\$ 25,494	\$ 2	\$ 1	\$ 9,366	\$ 34,863
Fund Balance - Ending	\$ 25,196	\$ 2	\$ 1	\$ 9,366	\$ 34,566

Westside
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted Budget	Prorated Budget Thru 02/28/22	Actual Thru 02/28/22	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 496	\$ 496
Total Revenues	\$ -	\$ -	\$ 496	\$ 496
Expenditures:				
Miscellaneous Expense	\$ 1,500	\$ 174	\$ 174	\$ -
Total Expenditures	\$ 1,500	\$ 174	\$ 174	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (1,500)		\$ 322	
Fund Balance - Beginning	\$ 810,227		\$ 1,060,358	
Fund Balance - Ending	\$ 958,727		\$ 1,060,680	

Westside
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 51,234	\$ 321,830	\$ 8,740	\$ 30,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412,680
Assessments - Direct Bill	\$ 20,411	\$ 17,453	\$ 9,170	\$ 10,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,241
Assessments - Lot Closings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 42	\$ 44	\$ 62	\$ 62	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 271
Total Revenues	\$ 20,454	\$ 68,732	\$ 331,063	\$ 19,008	\$ 30,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,193

Expenditures:

General & Administrative:

Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fica Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350
Dissemination	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,833
Attorney Fees	\$ 59	\$ -	\$ 269	\$ 126	\$ 763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,216
Litigation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment/Administration Fee	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500
Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fee	\$ 6,815	\$ -	\$ -	\$ 2,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,603
Management Fees	\$ 3,623	\$ 3,623	\$ 3,623	\$ 3,623	\$ 3,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,114
Computer Fees	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 688
Website Administration	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 458
Telephone Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage And Delivery	\$ 3	\$ 101	\$ 2	\$ 17	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123
Printing And Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 8,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,616
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 95	\$ 77	\$ 114	\$ 91	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 459
Property Appraiser Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ -	\$ 4,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,731
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
Annual District Fee	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 33,793	\$ 9,927	\$ 6,302	\$ 8,040	\$ 5,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,867

Westside
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Field Expenditures													
Electric Expense	\$ 16	\$ -	\$ 33	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80
Streetlighting	\$ 4,292	\$ 4,292	\$ -	\$ 4,292	\$ 8,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,748
Water & Sewer	\$ 2,865	\$ 4,631	\$ 5,166	\$ 6,887	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,602
Toho Connection Work	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Insurance	\$ 1,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,081
Plant Replacement	\$ -	\$ -	\$ 21,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,274
Landscaping Maintenance	\$ 17,658	\$ 17,658	\$ 17,658	\$ 17,658	\$ 17,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,288
Irrigation Expense	\$ -	\$ -	\$ -	\$ 1,622	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,847
Lake & Wetland Maintenance	\$ 500	\$ 3,650	\$ 2,575	\$ -	\$ 2,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,875
Park Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Management	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,453
Field Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater/Lake Repair	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Twa Utility Conveyance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Contingency	\$ -	\$ -	\$ -	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roadway Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations & Maintenance	\$ 26,103	\$ 31,921	\$ 49,396	\$ 37,449	\$ 31,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177,147
Total Expenditures	\$ 61,835	\$ 41,848	\$ 54,598	\$ 45,489	\$ 37,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,015
Excess (Deficiency) of Revenues over Expenditures	\$ (41,381)	\$ 26,804	\$ 276,365	\$ (26,481)	\$ (6,208)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,178
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (41,381)	\$ 26,804	\$ 276,365	\$ (26,481)	\$ (6,208)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,178

Westside
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2022

ON ROLL ASSESSMENTS											
		Gross Assessments		Net Assessments							
		\$ 502,750.56		\$ 244,548.00		\$ 216,717.00		\$ 864,258.87		\$ 83,866.00	
		\$ 472,585.53		\$ 229,875.12		\$ 203,713.98		\$ 812,403.34		\$ 78,834.04	
		26.29%		12.79%		11.33%		45.20%		4.39%	
		100.00%									
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	2018 Debt Service	2019 Debt Service	2019 Refund Debt Service	2019 Parcel k Debt Service	Total
11/22/21	ACH	\$198,949.42	(\$7,957.66)	(\$3,819.83)	\$0.00	\$187,171.93	\$49,212.29	\$21,213.58	\$84,598.91	\$8,209.31	\$187,171.93
11/26/21	ACH	\$8,251.96	(\$404.58)	(\$156.95)	\$0.00	\$7,690.43	\$2,022.01	\$871.61	\$3,475.96	\$337.30	\$7,690.43
12/08/21	ACH	\$1,200,448.16	(\$46,015.51)	(\$23,048.66)	\$0.00	\$1,129,383.99	\$296,943.90	\$128,001.43	\$510,464.67	\$49,534.50	\$1,129,383.99
12/09/21	ACH	\$1,062.05	(\$9.49)	(\$21.05)	\$0.00	\$1,031.51	\$271.21	\$116.91	\$466.23	\$45.24	\$1,031.51
12/22/21	ACH	\$99,098.75	(\$3,567.40)	(\$1,910.63)	\$0.00	\$93,620.72	\$24,615.28	\$11,973.37	\$42,315.16	\$4,106.18	\$93,620.72
01/10/22	ACH	\$2,553.68	(\$71.13)	(\$49.65)	\$0.00	\$2,432.90	\$639.67	\$311.15	\$1,099.63	\$106.71	\$2,432.90
01/10/22	ACH	\$32,411.05	(\$972.34)	(\$628.77)	\$0.00	\$30,809.94	\$8,100.72	\$3,491.92	\$13,925.63	\$1,351.32	\$30,809.94
02/10/22	ACH	\$9,589.97	(\$19.17)	(\$10.71)	\$0.00	\$9,560.61	\$2,444.28	\$1,188.82	\$4,199.93	\$40.75	\$9,560.61
02/10/22	ACH	\$122,184.79	(\$2,443.65)	(\$1,240.53)	\$0.00	\$116,500.61	\$30,630.99	\$13,203.87	\$52,656.53	\$5,109.69	\$116,500.61
TOTAL		\$ 1,665,918.83	\$ (63,460.93)	\$ (32,886.78)	\$ -	\$ 1,569,571.12	\$ 412,680.35	\$ 200,736.02	\$ 709,422.65	\$ 68,410.00	\$ 1,569,571.11

87%	Net Percent Collected
\$ 227,840.88	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

Mattamy Orlando LLC						
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	Series
10/19/21	11/1/21	28029	\$87,208.65	\$87,208.65	\$20,411.44	\$66,797.21
1/21/22	2/1/22	29603	\$43,604.32	\$43,604.32	\$10,205.72	\$33,398.60
			\$130,812.97	\$130,812.97	\$30,617.16	\$100,195.81

Boanerge LLC						
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	Series
11/3/21	11/1/21	Wire	\$92,834.76	\$92,834.76	\$17,453.26	\$55,481.50
			\$92,834.76	\$92,834.76	\$17,453.26	\$55,481.50
						\$19,900.00

Golden Kay LLC						
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	Series
12/21/21	11/1/21	1222/1223	\$40,015.05	\$40,015.05	\$9,170.36	\$30,844.69
			\$40,015.05	\$40,015.05	\$9,170.36	\$30,844.69
				\$80,030.10	\$18,340.72	\$61,689.38

SECTION 3

Quarter	Landowner	Parcel ID	Total O & M	Total Debt	Total Due	O & M	Debt	Total	Paid	
Q1-2015	Golden City LLC	07-25-27-5461-0001-0000	2015	\$18,341	\$51,689	\$30,030	Nov	\$9,170.36	\$30,007.53	\$40,015.05
			2015			Feb	\$4,585.18	\$15,422.35	\$20,007.53	
			2017			May	\$4,585.18	\$15,422.35	\$20,007.53	
			Total				\$18,340.72	\$61,649.38	\$80,030.10	
Q2-2015	Mokanny	18-25-27-4941-0001-FD10	2019	\$40,823	\$133,594	\$174,417	Nov	\$30,411.44	\$46,397.21	\$77,238.05
			2019			Feb	\$10,202.77	\$33,304.33	\$43,004.33	
			2019			May	\$10,202.72	\$33,304.33	\$43,004.33	
			Total				\$40,822.88	\$133,594.42	\$174,417.30	
Q3-2015	Bancorp	07-25-27-5461-0001-0015	2017	\$8,726.63	\$39,800	\$48,526.63	Nov	\$17,453.26	\$35,381.50	\$55,838.16
			2017			Feb	\$8,726.63	\$37,680.25	\$46,406.88	
			2017			May	\$8,726.63	\$37,680.25	\$46,406.88	
			Total				\$17,453.26	\$115,741.99	\$155,660.32	

SECTION 4

2022 SPECIAL DISTRICTS QUALIFYING PROCEDURE

Qualifying Period – Noon, June 13, 2022 to Noon, June 17, 2022

(Dates are subject to change)

Special District Candidates who WILL NOT incur election expenses or contributions will do the following:

1. Present the items listed below during the qualifying period
 - Form 1 – Statement of Financial Interest
 - Form DS-DE 302NP Candidate Oath – Nonpartisan Office
 - Qualifying fee of \$25.00 or
 - 25 valid petitions.

Special District Candidates who WILL incur election expenses or contributions must do the following:

1. File DS-DE9 Appointment of Campaign Treasurer/Designation of Campaign Depository (open campaign account). This must be completed **prior** to accepting campaign contributions and making campaign expenditures, (section 99.061(3), F.S.).
2. Read Chapter 106 of the Florida Statutes, and submit a DS-DE84 Statement of Candidate.
3. File required campaign treasurer's reports
4. Present qualifying documents during the qualifying period.
 - Form 1 – Statement of Financial Interest
 - Form DS-DE 302NP Candidate Oath – Nonpartisan Office
 - Qualifying fee of \$25.00 or
 - 25 valid petitions

Candidates Paying the Qualifying Fee:

All special district candidates, except a person certified to qualify by the petition method or seeking to qualify as a write-in candidate, must pay the qualifying fee of \$25.00.

The qualifying fee for a special district candidate is not required to be drawn upon the candidate's campaign account.

Candidates Qualifying by Petition Method:

Special district candidates need to 25 valid signatures of qualified electors within the district. There is a fee of 10 cents per petition to be paid to the Supervisor of Elections for the cost of verifying the signature. The fee must be paid at the time the petitions are submitted.

The deadline for submitting candidate petitions is **noon, May 16, 2022.**

Special district candidates are not required to file Form DS-DE 9 prior to collecting signatures.

See Section 99.061(3), Florida Statutes.