

***Westside Community
Development District***

Agenda

October 3, 2018

AGENDA

Westside

Community Development District

135 W. Central Blvd., Suite 320, Orlando, FL 32801

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

September 26, 2018

**Board of Supervisors
Westside Community
Development District**

Dear Board Members:

The Board of Supervisors of Westside Community Development District will meet **Wednesday, October 3, 2018 at 11:00 AM at the Offices of Hanson, Walter & Associates, 8 Broadway Avenue, Suite 104, Kissimmee, FL 34741.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Acceptance of Resignation of Michael Dady and Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2018
 - B. Acceptance of Resignation of Drew Abel and Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2020
 - C. Administration of Oath(s) of Office to Newly Appointed Board Member(s)
 - D. Election of Officers
 - E. Consideration of Resolution 2019-03 Electing Officers
4. Approval of Minutes of the August 1, 2018 Meeting
5. Consideration of Resolution 2019-01 Authorizing Work on Refinancing the Series 2005 and Series 2007 Bonds
6. Consideration of Resolution 2019-02 Declaring Vacancies in Certain Seats on the Board of Supervisors
7. Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for the Fiscal Year 2018
8. 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
9. Supervisor's Requests
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 Michael Dady and appointment of individual to fulfill the Board vacancy with a term ending November 2018. A copy of the resignation letter is enclosed for your review. Section B is the acceptance of resignation of Drew Abel and appointment of an individual to fulfill the Board vacancy with a term ending November 2020. A copy of the resignation letter is enclosed for your review. Section C is the administration of the Oath(s) of Office for the newly appointed Board Member(s) and Section D is the election of officers. Section E is the consideration of Resolution 2019-03 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 August 1, 2018 meeting. The minutes are enclosed for your review.

The fifth order of business is the consideration of Resolution 2019-01 authorizing work on refinancing the Series 2005 and Series 2007 bonds. A copy of the Resolution is enclosed for your review.

The sixth order of business is the consideration of Resolution 2019-02 declaring vacancies in certain seats on the Board of Supervisors. A copy of the Resolution is enclosed for your review.

The seventh order of business is the consideration of agreement with Berger, Toombs, Elam, Gaines & Frank to provide auditing services for the Fiscal Year 2018. A copy of the agreement is enclosed for your review.

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'G. S. Flint', with a stylized flourish at the end.

George S. Flint
District Manager

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

Enclosures

SECTION III

SECTION A

August 30, 2018

Ms. George Flint
Westside CDD
c/o Governmental Management Services
135 West Central Blvd
Suite 320
Orlando, Fl 32801

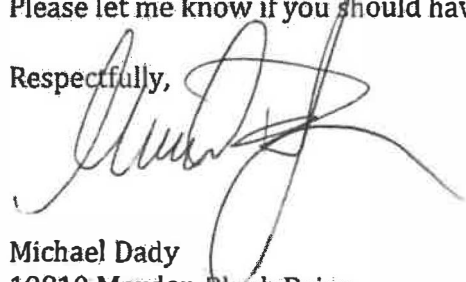
RE: Westside CDD Board of Supervisors - Resignation

Dear Mr Flint:

Please accept this letter as my resignation from the Westside CDD Board of Supervisors. The resignation shall become effective this day, August 30, 2018.

Please let me know if you should have any questions.

Respectfully,

A handwritten signature in black ink, appearing to read "Michael Dady", with a large, stylized flourish extending from the end of the signature.

Michael Dady
19810 Morden Blush Drive
Lutz, Fl 33558

SECTION B

1900 Summit Tower Blvd, Ste 500 | Orlando FL 32810
(407) 509-1072 | drewabel@yahoo.com

9/14/18

Westside Community Development District
c/o: GMS – Government Management Services
Attn: Jason Showe, District Manager
135 W. Central Ave, Ste 320 | Orlando FL 32801

Jason,

I am resigning from the District, effective Friday Sept 28th.

Please let me know during this period what I can do to make the transition as smooth as possible.

Sincerely,

A handwritten signature in cursive script, appearing to read "Drew", written in black ink.

Drew Abel

SECTION E

RESOLUTION 2019-03

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 **October 3, 2018** 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 3rd DAY OF OCTOBER, 2018.

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, August 1, 2018 at 11:00 a.m. at the offices of Hanson Walter & Associates, 8 Broadway Avenue, Suite 104, Kissimmee, Florida.

Present and constituting a quorum were:

Drew Abel	Chairman
Mike Dady	Assistant Secretary
Scott Stewart	Assistant Secretary

Also present were:

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

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the May 2, 2018 Meeting

On MOTION by Mr. Abel seconded by Mr. Stewart with all in favor the minutes of the May 2, 2018 meeting were approved as presented.
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FOURTH ORDER OF BUSINESS

Public Hearing

- A. Consideration of Resolution 2018-09 Adopting the Fiscal Year 2019 Budget and Relating to the Annual Appropriations**

Mr. Flint stated the Board previously approved a proposed budget and we transmitted that to Osceola County at least 60 days prior to today and we advertised the public hearing for today. Exhibit A to the resolution is the proposed budget and it doesn't anticipate any changes in the per unit assessment amount it would remain at \$157 per unit. We do have some refining we need to do to the landscape and pond maintenance line items as a result of the Solara Project coming on so we will come back to the Board within the next couple of months with an amendment to adjust those, but we will be able to balance that against the capital reserves. Once the balance of the projects gets a little clearer based on density we may have to revisit that per unit assessment because the densities are going to go down.

Mr. d'Adesky stated lately we got information from the District Manager that we have a non-payment situation again from the Bahama Bay II folks so we will have to send a demand letter and we are preparing that.

Mr. Dady asked are you going to issue a demand letter and begin the cycle?

Mr. d'Adesky stated we will probably do it a little more aggressively and send a draft complaint because we already have that done just so they know we are ready to go and file if they don't comply.

Mr. Flint stated for the record there are no members of the public here to provide comment. It is a public hearing.

On MOTION by Mr. Dady seconded by Mr. Abel with all in favor
Resolution 2018-09 was approved.

**B. Consideration of Resolution 2018-10 Imposing Special Assessments and
Certifying an Assessment Roll**

Mr. Flint stated the next resolution imposes assessments and it has two exhibits, one is the budget you just adopted and the other is the assessment roll. There are no members of the public here to provide comment so we will bring it back to the Board for discussion and action.

On MOTION by Mr. Abel seconded by Mr. Dady with all in favor
Resolution 2018-10 was approved.

Mr. Flint stated we will close the public hearings.

FIFTH ORDER OF BUSINESS

**Consideration of Lighting Proposal from
Duke Energy for Westside Boulevard Phase
II**

Mr. Flint stated the Board had asked us to approach Duke Energy about streetlights on Westside Boulevard south of Florence Villa Grove Road and the proposal is \$203,000 for 32 lights then a lease thereafter. I told them to hold this until we have a chance to review this further.

Mr. Abel stated if will you send that proposal to me in a PDF format I will get with Duke Energy.

Mr. Flint stated we will defer this item.

SIXTH ORDER OF BUSINESS

Ratification of Conveyance Documents

Mr. d'Adesky stated we have the special warranty deed and agreement regarding taxes and owner's affidavit regarding Westside CDD Solara Phase 1 tracts that were dedicated to the City by the first plat of Phase 2 of Solara. Mattamy provided all the information to us back in May and this is really brought to you for ratification since we haven't met since May, just to get the agreement regarding taxes executed by the Chairman and all the documents approved as final. Mark has issued the Engineer's certificate signing off on the improvements and lots as complete and ready for acceptance. We recommend approving the conveyance package.

Mr. Dady stated it looks proforma, but I would ask the Engineer to review briefly the tracts.

Mr. Vincutonis stated I have been out there several times looking at the tracts and there were tracts that weren't landscaped yet, but they are all landscaped now. The only outstanding comment I have is the one pond in the very back that is supposed to be dry, but it has a wet bottom and it has been like that since we started looking at it.

Mr. Abel stated I don't know what to do about that for today's business. Within the next 60 days we will be out there with contractors and they can scrape the whole bottom and redo it when we are mass grading the site.

Mr. Vincutonis stated something else to consider is during the winter it may be dry and during the summer it is a little wet, you just alter your maintenance to accommodate that. It is a

CDD Board decision if you want to take a pond that has that higher level of maintenance in the summer because you are not going to be able to get in there with a mower. Maybe before the wet season comes you mow it down and at the end of the wet season so you don't go year after year and let hardwoods take root.

Mr. Stewart asked would it be a hardship to give it a quick scrape?

Mr. Abel stated not at all. We mowed it, it recovered and dried out.

Mr. Flint stated at Stoneybrook we till the bottoms instead of mowing.

Mr. Vincutonis stated maybe scrape it out and get a layer of sand in there above the standing water table.

On MOTION by Mr. Dady seconded by Mr. Stewart with all in favor the conveyance package for Solara Phase 2 was ratified.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. d'Adesky stated we will work on finishing the conveyances following up with Drew and Mark. Regarding the Bahama Bay II non-payment issue, we will try to get in contact with that attorney and impress upon him again the importance of paying, send a demand letter and if we have to go to foreclosure we will bring that back to the Board at the next meeting.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Registers

On MOTION by Mr. Stewart seconded by Mr. Abel with all in favor the check register for the period April 25, 2018 through May 29, 2018 in the amount of \$19,003.53 was approved.

On MOTION by Mr. Dady seconded by Mr. Stewart with all in favor the check register for the period May 30, 2018 through July 23, 2018 in the amount of \$240,940.02 was approved.

ii. Balance Sheet and Income Statement

A copy of the financials was included in the agenda package.

iii. Discussion of Direct Bill Status

A copy of the direct bill status was included in the agenda package and discussed under the attorney's report.

iv. Approval of Fiscal Year 2019 Meeting Schedule

On MOTION by Mr. Abel seconded by Mr. Stewart with all in favor the notice for the Fiscal Year 2019 meeting schedule indicating that the Board will meet on the first Wednesday of the month at 11:00 a.m. in the offices of Hanson Walter & Associates was approved.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Dady stated I will need to coordinate with staff for an assessment analysis of our commercial parcels. We now have a contract cooking on Parcel K retail, which will conclude the SPE's involvement in Westside as we are now under contract for all remaining parcels.

On MOTION by Mr. Abel seconded by Mr. Stewart with all in favor the meeting adjourned at 11:27 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

RESOLUTION NO. 2019-01

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
AUTHORIZING DISTRICT STAFF TO COMMENCE
WORK RELATED TO THE RESTRUCTURING OF THE
WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS SERIES 2005
AND SERIES 2007; APPROVING PRIOR ACTIONS;
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the District was created pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and by ordinance bearing documentary number 04-34 of the Osceola County Commissioners Council of Osceola County, Florida (the "County Council"), dated August 30, 2004 (the "Ordinance") for the purpose of planning, financing, constructing, acquiring, operating and/or maintaining certain infrastructure, including surface water management systems, water and wastewater facilities, roadways, landscaping, parks, and recreational facilities and uses; and

WHEREAS, pursuant to the Master Trust Indenture dated as of February 1, 2005 (the "Master Indenture"), between the District and U.S. Bank National Association, as successor trustee (the "Trustee") and that certain Amended and Restated Second Supplemental Trust Indenture (the "Amended and Restated Second Supplement" and, together with the Master Indenture, the "2005 Indenture") dated November 1, 2018, between the District and the Trustee, the District has been directed by the Trustee on behalf of the sole bondholder to restructure, bifurcate and / or reconcile the Westside Community Development District Capital Improvement Revenue Bonds, Series 2005 and Series 2007 (collectively referred to herein as the "Restructured Bonds"); and

WHEREAS, it is in the best interest of the District to authorize and issue, bifurcate and / or reconcile the Restructured Bonds in order to determine performing and non-performing parcels and delineate the bonds accordingly; and

WHEREAS, the District is authorized by the provisions of Chapter 190, *Florida Statutes*, (the "Act") and the Ordinance, subject to the limitations set forth in the Act and in the Ordinance, if any, to issue, bifurcate and / or reconcile its bonds and other evidence of indebtedness for the purpose, among other things, of constructing and/or acquiring public improvements and community facilities set forth in Section 190.012, *Florida Statutes*; and

WHEREAS, the District desires to commence preliminary work to authorize the issuance, bifurcation and / or reconciliation of its Restructured Bonds and to authorized its staff to begin work pursuant to this Resolution.

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

SECTION 1. Authorization. There is hereby authorized staff to begin work related to the issuance, bifurcation and / or reconciliation of the Restructured Bonds, with terms, trust documents and further proceedings to be undertaken, as approved by this Board by appropriate later action or resolution.

SECTION 2. Validation. Bond Counsel and District Counsel are hereby authorized to research, and if determined necessary, directed to prepare, file and prosecute proceedings, as deemed necessary or appropriate, to validate in the manner prescribed by the laws of the State of Florida.

SECTION 3. Engineering and Assessment Proceedings. The District Manager and/or the Methodology Consultant and the District Engineer are hereby authorized and directed to begin preparation of reports and analyses as deemed necessary or appropriate, to allow the District work on the issue, bifurcation and / or reconciliation of the Restructured Bonds and to impose special assessments.

SECTION 4. Open Meetings. It is hereby found and determined that all acts of the Board concerning and relating to adoption of this Resolution were taken in open meetings of the Board and all deliberations of the Board that resulted in such official acts were in meetings open to the public in compliance with all legal requirements, including, but not limited to, the requirements of *Florida Statutes*, Section 286.011.

SECTION 6. Inconsistent Resolutions and Motions. All prior resolutions of the Board inconsistent with the provisions of this Resolution are hereby modified, supplemented and amended to conform to the provisions herein contained and, except as so modified, supplemented and amended hereby, shall remain in full force and effect.

SECTION 7. Approval of Prior Actions. All actions taken to date by the members of the Board and the staff of the District in furtherance of the issue, bifurcation and / or reconciliation of the Restructured Bonds, including but not limited to the filing of a any legal or equitable proceedings, are hereby approved, confirmed and ratified.

SECTION 8. Effective Date. This Resolution shall become effective immediately upon its adoption.

ADOPTED this 3rd day of October, 2018.

**WESTSIDE COMMUNITY DEVELOPMENT
DISTRICT**

By: _____
Name: _____
Chairman/Vice Chairman

Attest:

Its: Secretary/Asst. Secretary

SECTION VI

RESOLUTION 2019-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCIES IN SEATS #3 AND #5 OF THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), *FLORIDA STATUTES*; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Westside Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, on Tuesday, November 6, 2018, two (2) members of the Board of Supervisors (“**Board**”) are to be elected by “**Qualified Electors**,” as that term is defined in Section 190.003, *Florida Statutes*; and

WHEREAS, the District has published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period no Qualified Elector qualified to run for the two (2) seats available for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare the remaining seats (Seat #3 & Seat #5) vacant, effective the second Tuesday following the general election; and

WHEREAS, a Qualified Elector is to be appointed to the vacant seat within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring one seat available for election as vacant.

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

1. DECLARATION OF VACANCY. The following seats are hereby declared vacant effective as of November 20, 2018:

Seat #3 (currently Vacant)

Seat #5 (currently held by Scott Stewart)

2. EXISTING BOARD SUPERVISORS REMAIN. Until such time as the District Board nominates a Qualified Elector to fill the vacancies declared in Section 1 above, the incumbent Board Supervisor of that respective seat shall remain in office.

3. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this ____ day of _____, 2018.

ATTEST:

**WESTSIDE COMMUNITY DEVELOPMENT
DISTRICT**

Print Name: _____

Chairperson/Vice Chairperson

SECTION VII



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

August 28, 2018

George Flint, District Manager
Governmental Management Services, LLC
135 W. Central Blvd., Suite 320
Orlando, FL 32801

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Westside Community Development District, which comprise governmental activities, a discretely presented component unit, each major fund and the budgetary comparison for the General Fund as of and for the year ended September 30, 2018 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2018.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

The Responsibilities of the Auditor

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



Westside Community Development District
August 28, 2018
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Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, Government Auditing Standards do not expect us to provide reasonable assurance of detecting abuse.

In making our risk assessments, we consider internal control relevant to Westside Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Westside Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Debt Service Fund 2005
3. Debt Service Fund 2007
4. Capital Projects Fund 2005
5. Capital Projects Fund 2007

The component unit whose financial statements you have told us are to be included as part of Westside Community Development District's basic financial statements is listed here:

1. Westside SPE, LLC

The component unit whose financial statements you have told us will be omitted from the basic financial statements is:

1. Westside CDD Holdings, LLC

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The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
4. For establishing and maintaining effective internal control of financial reporting, and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge;
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and;
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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Management is responsible for identifying and ensuring that Westside Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse or suspected fraud or abuse affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

The Board is responsible for informing us of its views about the risks of fraud or abuse within the entity, and its knowledge of any fraud or abuse or suspected fraud or abuse affecting the entity.

Westside Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Westside Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Westside Community Development District's Records and Assistance

If circumstances arise relating to the condition of the Westside Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Westside Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

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Fees, Costs and Access to Workpapers

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2018 will not exceed \$3,825 unless the scope of the engagement is changed, the assistance which Westside Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by Westside Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Westside Community Development District, Westside Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

Reporting

We will issue a written report upon completion of our audit of Westside Community Development District's financial statements. Our report will be addressed to the Board of Westside Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.



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In addition to our report on Westside Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Westside Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:



Judson B. Baggett 6815 Dairy Road
MBA, CPA, CVA, Partner Zephyrhills, FL 33542
Marcí Reutimann (813) 788-2155
CPA, Partner (813) 782-8606

System Review Report

To the Directors

November 2, 2016

Berger, Toombs, Elam, Gaines & Frank, CPAs PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL (the firm), in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards and audits of employee benefit plans*.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL in effect for the year ended May 31, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.


Baggett, Reutimann & Associates, CPAs, PA

(BERGER_REPORT16)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT
(DATED AUGUST 28, 2018)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GMS-CF, LLC
135 W. Central Blvd., Suite 320
Orlando, FL 32801
TELEPHONE: 407-841-5524
EMAIL: GFLINT@GMSNF.COM**

Auditor: J.W. Gaines

District: Westside CDD

By: _____ 

By: _____

Title: Director

Title: _____

Date: September 11, 2018

Date: _____

SECTION VIII

SECTION C

SECTION 1

Westside

Community Development District

Summary of Check Register

July 24, 2018 to September 26, 2018

Fund	Date	Check No.'s	Amount
General	07/30/18	1392	\$ 441.50
	08/07/18	1393-1395	\$ 5,336.18
	08/08/18	1396-1398	\$ 13,744.59
	08/13/18	1399	\$ 575.00
	08/20/18	1400	\$ 440.25
	09/05/18	1401-1403	\$ 22,296.50
	09/10/18	1404	\$ 77.04
	09/14/18	1405	\$ 5,277.04
	09/25/18	1406	\$ 5,000.00
			<u>\$ 53,188.10</u>
Payroll	<u>August 2018</u>		
	Michael D Dady	50238	\$ 184.70
	Scott D Stewart	50239	\$ 184.70
			<u>\$ 369.40</u>
			<u>\$ 53,557.50</u>

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 9/26/18
 *** CHECK DATES 07/24/2018 - 09/26/2018 *** WESTSIDE CDD - GENERAL FUND
 BANK A WESTSIDE CDD

PAGE 1

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
7/30/18	00029	7/23/18 81878	201806 310-51300-31500		*	441.50	
		REQ SPE/DOC/ESMT/PSA/TITL		LATHAM,SHUKER,EDEN & BEAUDINE, LLP			441.50 001392
8/07/18	00001	8/01/18 301	201808 310-51300-34000		*	3,315.33	
		MANAGEMENT FEES AUG18					
		8/01/18 301	201808 310-51300-35100		*	83.33	
		INFO TECHNOLOGY AUG18					
		8/01/18 301	201808 310-51300-31300		*	291.67	
		DISSEMINATION FEE AUG18					
		8/01/18 301	201808 310-51300-51000		*	10.54	
		OFFICE SUPPLIES					
		8/01/18 301	201808 310-51300-42000		*	15.69	
		POSTAGE					
		8/01/18 301	201808 310-51300-42500		*	49.65	
		COPIES					
		8/01/18 302	201808 320-53800-49000		*	1,547.17	
		FIELD MANAGEMENT AUG18					
				GOVERNMENTAL MANAGEMENT SERVICES			5,313.38 001393
8/07/18	00016	8/01/18 08012018	201808 300-20700-10000		*	12.62	
		FY18 OSCEOLA TAX DS 2007					
				WESTSIDE CDD C/O USBANK			12.62 001394
8/07/18	00016	8/01/18 08012018	201808 300-20700-10000		*	10.18	
		FY18 OSCEOLA TAX DS 2005					
				WESTSIDE CDD C/O USBANK			10.18 001395
8/08/18	00056	7/31/18 10058	201807 320-53800-46400		*	600.00	
		STORMWATER POND MTN JUL18					
		7/31/18 10058	201807 320-53800-46400		*	100.00	
		GOODMAN POND MTN JUL18					
		7/31/18 10058	201807 320-53800-46400		*	275.00	
		SOLARA PONDS S1,2&3 JUL18					
				AQUATIC WEED MANAGEMENT, INC.			975.00 001396
8/08/18	00006	7/31/18 6-260-23	201807 310-51300-42000		*	107.09	
		DELIVERY 7/25/18					
				FEDEX			107.09 001397
8/08/18	00039	8/01/18 224325	201808 320-53800-46200		*	7,107.50	
		LANDSCAPE MAINT. AUG18					
		8/01/18 224325	201808 320-53800-46200		*	1,025.00	
		POND MAINTENANCE					
		8/01/18 224325	201808 320-53800-46200		*	4,530.00	
		ROW, ISLANDS AND BUFFERS					
				YELLOWSTONE LANDSCAPE			12,662.50 001398

WEST WESTSIDE

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AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER

RUN 9/26/18

PAGE 2

*** CHECK DATES 07/24/2018 - 09/26/2018 ***

WESTSIDE CDD - GENERAL FUND
BANK A WESTSIDE CDD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/13/18	00007	7/20/18 3633211	201807 310-51300-48000	NOTICE OF PUBLIC HEARING	*	575.00	
				ORLANDO SENTINEL			575.00 001399
8/20/18	00029	8/15/18 82121	201807 310-51300-31500	REV.AMENDMENT/PARCEL TAX	*	440.25	
				LATHAM,SHUKER,EDEN & BEAUDINE, LLP			440.25 001400
9/05/18	00056	8/29/18 10133	201808 320-53800-46400	STORMWATER POND MNT-AUG18	*	600.00	
		8/29/18 10133	201808 320-53800-46400	GOODMAN POND MNT-AUG18	*	100.00	
		8/29/18 10133	201808 320-53800-46400	SOLARA PONDS SI,2&3-AUG18	*	275.00	
				AQUATIC WEED MANAGEMENT, INC.			975.00 001401
9/05/18	00025	8/27/18 7512	201808 300-15500-10000	FY19 PROPERTY INSURANCE	*	923.00	
		8/27/18 7512	201808 300-15500-10000	FY19 GEN.LIAB/PUBLIC OFFC	*	7,736.00	
				EGIS INSURANCE ADVISORS, LLC			8,659.00 001402
9/05/18	00039	9/01/18 227184	201809 320-53800-46200	LANDSCAPE MAINT SEP18	*	7,107.50	
		9/01/18 227184	201809 320-53800-46200	POND MAINTENANCE SEP18	*	1,025.00	
		9/01/18 227184	201809 320-53800-46200	ROW, ISLANDS AND BUFFERS	*	4,530.00	
				YELLOWSTONE LANDSCAPE			12,662.50 001403
9/10/18	00062	8/31/18 29147	201808 320-53800-49400	REFLECT PAVEMENT MARKER	*	77.04	
				FAUSNIGHT STRIPE & LINE INC			77.04 001404
9/14/18	00001	9/04/18 303	201809 310-51300-34000	MANAGEMENT FEE-SEP18	*	3,315.33	
		9/04/18 303	201809 310-51300-35100	INFORMATION TECH-SEP18	*	83.33	
		9/04/18 303	201809 310-51300-31300	DISSEMINATION SVES-SEP18	*	291.67	
		9/04/18 303	201809 310-51300-51000	OFFICE SUPPLIES	*	.57	
		9/04/18 303	201809 310-51300-42000	POSTAGE	*	8.37	
		9/04/18 303	201809 310-51300-42500	COPIES	*	30.60	

WEST WESTSIDE

KCOSTAC

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER

RUN 9/26/18

PAGE 3

*** CHECK DATES 07/24/2018 - 09/26/2018 ***

WESTSIDE CDD - GENERAL FUND

BANK A WESTSIDE CDD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		9/04/18 304	201809 320-53800-49000		*	1,547.17	
			FIELD MANAGEMENT-SEP18				
				GOVERNMENTAL MANAGEMENT SERVICES			5,277.04 001405
9/25/18 00001		9/21/18 305	201809 300-15500-10000		*	5,000.00	
			FY19 ASSESSMENT ROLL CERT				
				GOVERNMENTAL MANAGEMENT SERVICES			5,000.00 001406
TOTAL FOR BANK A						53,188.10	
TOTAL FOR REGISTER						53,188.10	

WEST WESTSIDE

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SECTION 2

Westside

Community Development District

Unaudited Financial Reporting

August 31, 2018

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

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
August 31, 2018

	GENERAL	DEBT SERVICE SERIES 2005	DEBT SERVICE SERIES 2007	DEBT SERVICE SERIES 2018	CAPITAL PROJECTS SERIES 2005	CAPITAL PROJECTS SERIES 2007	CAPITAL PROJECTS SERIES 2018	CAPITAL RESERVE	TOTALS
ASSETS									
CASH	\$ 374,237	\$ -	\$ -	\$ -	\$ -	\$ 26,844	\$ -	\$ 5,047	\$ 406,128
INVESTMENTS									
STATE BOARD ADMINISTRATION	504,252	-	-	-	-	-	-	293,331	797,583
CONSTRUCTION FUND	-	-	-	-	396	-	2,627	-	3,023
COST OF ISSUANCE	-	-	-	-	-	-	-	-	-
DEFERRED COST	-	12,142	3,696	-	-	-	-	-	15,838
INTEREST FUND	-	-	-	89,025	-	-	-	-	89,025
RESERVE FUND	-	571,447	720,433	115,065	-	-	-	-	1,406,945
REVENUE FUND	-	1,638,873	4,787,984	228	-	-	-	-	6,427,084
PREPAYMENT FUND	-	1,790,034	551,459	-	-	-	-	-	2,341,494
PREPAID	8,659	-	-	-	-	-	-	-	8,659
TOTAL ASSETS	\$ 887,149	\$ 4,012,496	\$ 6,063,572	\$ 204,318	\$ 396	\$ 26,844	\$ 2,627	\$ 298,378	\$ 11,495,778
LIABILITIES & FUND BALANCES									
LIABILITIES									
ACCOUNTS PAYABLE	\$ 11,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,303
DUE TO GENERAL FUND	-	-	-	-	-	-	-	-	\$ -
DUE TO OTHER SPE	-	23,173	-	-	-	-	-	-	23,173
ACCRUED INTEREST PAYABLE 2005	-	1,423,376	-	-	-	-	-	-	1,423,376
ACCRUED INTEREST PAYABLE 2007	-	-	3,489,480	-	-	-	-	-	3,489,480
ACCRUED PRINCIPAL PAYABLE 2005	-	2,665,000	-	-	-	-	-	-	2,665,000
ACCRUED PRINCIPAL PAYABLE 2007	-	-	1,070,000	-	-	-	-	-	1,070,000
TOTAL LIABILITIES	11,303	4,111,549	4,559,480	-	-	-	-	-	8,682,332
FUND BALANCES									
RESTRICTED FOR DEBT SERVICE	\$ -	\$ (99,053)	\$ 1,504,092	\$ 204,318	\$ -	\$ -	\$ -	\$ -	\$ 1,609,357
RESTRICTED FOR CAPITAL PROJECTS	-	-	-	-	396	26,844	2,627	298,378	328,244
UNASSIGNED	875,846	-	-	-	-	-	-	-	875,846
TOTAL FUND BALANCES	875,846	(99,053)	1,504,092	204,318	396	26,844	2,627	298,378	2,813,447
TOTAL LIABILITIES & FUND BALANCES	\$ 887,149	\$ 4,012,496	\$ 6,063,572	\$ 204,318	\$ 396	\$ 26,844	\$ 2,627	\$ 298,378	\$ 11,495,778

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending August 31, 2018

	Adopted Budget	Prorated Budget Thru 08/31/18	Actual Thru 08/31/18	Variance
REVENUES:				
Maintenance Assessments-On Roll	\$218,183	\$218,183	\$269,422	\$51,238
Maintenance Assessments-Off Roll	\$463,547	\$463,547	\$408,673	(\$54,874)
Interest Income	\$200	\$183	\$6,424	\$6,240
Developer Contribution	\$0	\$0	\$5,545	\$5,545
Miscellaneous Income	\$0	\$0	\$5,090	\$5,090
TOTAL REVENUES	\$681,930	\$681,913	\$695,153	\$13,240
EXPENDITURES:				
ADMINISTRATIVE				
Supervisor Fees	\$12,000	\$11,000	\$2,600	\$8,400
FICA Expense	\$918	\$842	\$199	\$643
Engineering Fees	\$10,500	\$9,625	\$7,322	\$2,303
Legal Services	\$40,000	\$36,667	\$18,057	\$18,610
Arbitrage	\$1,200	\$900	\$900	\$0
Management Fees	\$39,784	\$36,468	\$36,469	(\$0)
Information Technology	\$1,000	\$917	\$917	\$0
Dissemination	\$6,000	\$6,000	\$7,750	(\$1,750)
Trustee	\$6,000	\$0	\$0	\$0
Assessment Roll Services	\$5,000	\$5,000	\$5,000	\$0
Auditing Services	\$3,975	\$3,825	\$3,825	\$0
Telephone	\$100	\$92	\$17	\$74
Postage and Freight	\$2,250	\$2,063	\$985	\$1,078
Insurance - General Liability	\$8,600	\$8,600	\$7,736	\$864
Printing and Binding	\$2,000	\$1,833	\$513	\$1,320
Legal Advertising	\$1,500	\$1,375	\$987	\$388
Miscellaneous Services	\$1,250	\$1,146	\$588	\$558
Office Supplies	\$400	\$367	\$73	\$293
Property Appraiser's Fee	\$600	\$600	\$572	\$28
Property Taxes	\$10	\$10	\$4	\$6
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
Settlement Agreement Payments	\$53,750	\$53,750	\$53,750	\$0
TOTAL ADMINISTRATIVE	\$197,012	\$181,253	\$148,438	\$32,815
OPERATIONS AND MAINTENANCE				
Landscape Maintenance	\$87,855	\$80,534	\$97,923	(\$17,389)
Irrigation Repairs	\$15,000	\$13,750	\$483	\$13,267
Plant Replacement	\$30,000	\$27,500	\$5,467	\$22,033
Electric	\$1,500	\$1,375	\$609	\$766
Streetlighting	\$55,000	\$50,417	\$47,943	\$2,474
Irrigation Water	\$60,000	\$55,000	\$38,795	\$16,205
TOHO Connection Work	\$0	\$0	\$17,550	(\$17,550)
Property Insurance	\$1,100	\$1,100	\$923	\$177
Field Management	\$18,566	\$17,019	\$17,019	(\$0)
Lake & Wetland Maintenance	\$22,800	\$20,900	\$18,975	\$1,925
Misc. Contingency	\$30,000	\$27,500	\$3,939	\$23,561
Stormwater/Lake Repair	\$15,000	\$13,750	\$0	\$13,750
Transfer Out	\$148,098	\$148,098	\$148,098	(\$0)
TOTAL OPERATION AND MAINTENANCE	\$484,918	\$456,942	\$397,725	\$59,217
TOTAL EXPENDITURES	\$681,930		\$546,163	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$0		\$148,991	
FUND BALANCE, BEGINNING	\$0		\$726,855	
FUND BALANCE, ENDING	\$0		\$875,846	

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE SERIES 2005
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending August 31, 2018

	Adopted Budget	Prorated Budget Thru 08/31/18	Actual Thru 08/31/18	Variance
REVENUE				
Assessments-On Roll	\$276,643	\$276,643	\$281,970	\$5,328
Assessments-Off Roll	\$163,560	\$163,560	\$135,830	(\$27,730)
Assessments-Accelerated	\$774,584	\$0	\$0	\$0
Other Debt Service Funds	\$11,442	\$10,488	\$0	(\$10,488)
Interest	\$0	\$0	\$37,294	\$37,294
TOTAL REVENUE	\$1,226,228	\$450,691	\$455,095	\$4,404
EXPENDITURES				
Interest - 11/1	\$410,614	\$410,614	\$474,459	(\$63,845)
Interest - 5/1	\$410,614	\$410,614	\$474,459	(\$63,845)
Principal - 5/1	\$405,000	\$405,000	\$405,000	\$0
TOTAL EXPENDITURES	\$1,226,228	\$1,226,228	\$1,353,918	(\$127,690)
OTHER FINANCING SOURCES				
Other Debt Service Cost	\$0	\$0	(\$229,738)	(\$229,738)
Transfer In (Out)	\$0	\$0	\$5,220	\$5,220
TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$0	(\$224,518)	(\$224,518)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$0		(\$1,123,341)	
FUND BALANCE, BEGINNING	\$0		\$1,024,288	
FUND BALANCE, ENDING	\$0		(\$99,053)	

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE SERIES 2007
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending August 31, 2018

	Adopted Budget	Prorated Budget Thru 08/31/18	Actual Thru 08/31/18	Variance
REVENUE				
Assessments- On Roll	\$346,860	\$346,860	\$349,708	\$2,848
Assessments- Off Roll	\$59,897	\$59,897	\$3,811,067	\$3,751,170
Assessments - Accelerated	\$1,020,603	\$0	\$0	\$0
Other Debt Service Funds	\$8,600	\$7,883	\$0	(\$7,883)
Bondholder Contributions	\$0	\$0	\$0	\$0
Land Sale Proceeds	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$21,022	\$21,022
TOTAL REVENUE	\$1,435,960	\$414,640	\$4,181,797	\$3,767,157
EXPENDITURES				
Interest - 11/1	\$555,480	\$555,480	\$580,860	(\$25,380)
Interest - 5/1	\$555,480	\$555,480	\$580,860	(\$25,380)
Principal - 5/1	\$325,000	\$325,000	\$325,000	\$0
TOTAL EXPENDITURES	\$1,435,960	\$1,435,960	\$1,486,720	(\$50,760)
OTHER FINANCING SOURCES				
Other Debt Service Cost	\$0	\$0	(\$201,042)	(\$201,042)
Transfer (Out)/In	\$0	\$0	(\$5,220)	(\$5,220)
TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$0	(\$206,261)	(\$206,261)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$0		\$2,488,816	
FUND BALANCE, BEGINNING	\$0		(\$984,724)	
FUND BALANCE, ENDING	\$0		\$1,504,092	

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

	Adopted Budget	Prorated Budget Thru 08/31/18	Actual Thru 08/31/18	Variance
REVENUE				
Bonds Proceeds	\$0	\$0	\$235,743	\$235,743
Interest	\$0	\$0	\$228	\$228
TOTAL REVENUE	\$0	\$0	\$235,971	\$235,971
EXPENDITURES				
Interest - 11/1	\$0	\$0	\$0	\$0
Interest - 5/1	\$0	\$0	\$31,653	(\$31,653)
Principal - 5/1	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$31,653	(\$31,653)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$0		\$204,318	
FUND BALANCE, BEGINNING	\$0		\$0	
FUND BALANCE, ENDING	\$0		\$204,318	

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

	Series 2005	Series 2007	Series 2018	Total
REVENUE				
Interest	\$4	\$10	\$4	\$18
TOTAL REVENUE	\$4	\$10	\$4	\$18
EXPENDITURES				
Bank Fees	\$0	\$275	\$0	\$275
Capital Outlay	\$0	\$0	\$2,973,657	\$2,973,657
Capital Outlay - COI	\$0	\$0	\$277,978	\$277,978
TOTAL EXPENDITURES	\$0	\$275	\$3,251,634	\$3,251,909
OTHER FINANCING SOURCES				
Bonds Proceeds	\$0	\$0	\$3,254,257	\$3,254,257
Transfer In (Out)	\$0	(\$0)	\$0	(\$0)
TOTAL OTHER FINANCING SOURCES (USES)	\$0	(\$0)	\$3,254,257	\$3,254,256
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$4	(\$265)	\$2,627	(\$262)
FUND BALANCE, BEGINNING	\$392	\$27,109	\$0	\$27,502
FUND BALANCE, ENDING	\$396	\$26,844	\$2,627	\$29,867

WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL RESERVE FUND
STATEMENT OF REVENUES & EXPENDITURES
For The Period Ending August 31, 2018

	Proposed Budget	Prorated Budget Thru 08/31/18	Actual Thru 08/31/18	Variance
REVENUE				
Transfer In	\$148,098	\$148,098	\$148,098	\$0
Interest	\$0	\$0	\$3,504	\$3,504
TOTAL REVENUE	\$148,098	\$148,098	\$151,602	\$3,505
EXPENDITURES				
Miscellaneous Expense	\$0	\$0	\$15	(\$15)
Capital Outlay	\$0	\$0	\$6,940	(\$6,940)
TOTAL EXPENDITURES	\$0	\$0	\$6,955	(\$6,955)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$148,098		\$144,647	
FUND BALANCE, BEGINNING	\$148,703		\$153,731	
FUND BALANCE, ENDING	\$296,800		\$298,378	

**WESTSIDE CDD
COMMUNITY DEVELOPMENT DISTRICT**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
REVENUE													
Maintenance Assessments-On Roll	\$0	\$22,926	\$136,844	\$10,200	\$14,632	\$10,737	\$31,305	\$8,630	\$34,138	\$10	\$0	\$0	\$269,422
Maintenance Assessments- Off Roll	\$24,257	\$11,027	\$278,937	\$22,877	\$4,743	\$34,348	\$0	\$20,355	\$12,129	\$0	\$0	\$0	\$408,673
Interest Income	\$30	\$28	\$43	\$321	\$711	\$780	\$831	\$881	\$887	\$961	\$951	\$0	\$6,424
Developer Contribution	\$0	\$0	\$0	\$5,545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,545
Misc Revenue	\$0	\$0	\$0	\$0	\$0	\$5,090	\$0	\$0	\$0	\$0	\$0	\$0	\$5,090
TOTAL REVENUE	\$24,287	\$33,981	\$415,824	\$38,943	\$20,086	\$50,954	\$32,136	\$29,867	\$47,153	\$971	\$951	\$0	\$695,153
EXPENDITURES													
ADMINISTRATIVE													
Supervisor Fees	\$400	\$0	\$400	\$0	\$600	\$0	\$400	\$400	\$0	\$0	\$400	\$0	\$2,600
Fica Expense	\$31	\$0	\$31	\$0	\$46	\$0	\$31	\$31	\$0	\$0	\$31	\$0	\$199
Engineering Fees	\$190	\$190	\$95	\$5,476	\$143	\$285	\$475	\$214	\$160	\$0	\$95	\$0	\$7,322
Legal Fees	\$1,459	\$2,096	\$526	\$0	\$3,375	\$4,721	\$1,466	\$2,036	\$882	\$0	\$1,497	\$0	\$18,057
Arbitrage	\$0	\$0	\$0	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900
Management Fees	\$3,315	\$3,315	\$3,315	\$3,315	\$3,315	\$3,315	\$3,315	\$3,315	\$3,315	\$3,315	\$3,315	\$0	\$36,469
Information Technology	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$917
Dissemination	\$6,000	\$0	\$0	\$0	\$0	\$292	\$292	\$292	\$292	\$292	\$292	\$0	\$7,750
Trustee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessment Roll Services	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Auditing Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,825	\$0	\$0	\$0	\$3,825
Telephone	\$11	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
Postage and Freight	\$329	\$124	\$7	\$94	\$46	\$105	\$130	\$11	\$7	\$116	\$16	\$0	\$985
Insurance - General Liability	\$7,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,736
Printing and Binding	\$69	\$77	\$54	\$10	\$90	\$63	\$15	\$63	\$23	\$0	\$50	\$0	\$513
Legal Advertising	\$0	\$0	\$0	\$0	\$223	\$0	\$0	\$189	\$0	\$575	\$0	\$0	\$987
Miscellaneous Services	\$42	\$45	\$45	\$47	\$49	\$61	\$61	\$103	\$46	\$47	\$42	\$0	\$588
Office Supplies	\$1	\$18	\$10	\$0	\$11	\$0	\$10	\$11	\$0	\$0	\$11	\$0	\$73
Property Appraiser's Fee	\$0	\$0	\$0	\$0	\$572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$572
Property Taxes	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
Dues, Lienses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Settlement Agreement Payments	\$0	\$53,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,750
TOTAL ADMINISTRATIVE	\$24,842	\$59,702	\$4,565	\$9,933	\$8,553	\$8,924	\$6,279	\$6,747	\$8,634	\$4,429	\$5,830	\$0	\$148,438
OPERATIONS AND MAINTENANCE													
Landscape Maintenance	\$7,108	\$7,108	\$7,108	\$7,108	\$7,108	\$7,108	\$9,158	\$8,133	\$12,663	\$12,663	\$12,663	\$0	\$97,923
Irrigation Repairs	\$0	\$0	\$0	\$0	\$0	\$299	\$0	\$184	\$0	\$0	\$0	\$0	\$483
Plant Replacement	\$3,413	\$933	\$400	\$0	\$0	\$0	\$0	\$0	\$720	\$0	\$0	\$0	\$5,467
Electric	\$49	\$60	\$63	\$58	\$58	\$61	\$57	\$56	\$62	\$43	\$43	\$0	\$609
Streetlighting	\$4,316	\$4,316	\$4,316	\$4,316	\$4,383	\$4,383	\$4,383	\$4,383	\$4,383	\$4,383	\$4,383	\$0	\$47,943
Irrigation Water	\$2,576	\$3,506	\$4,384	\$4,226	\$17	\$17	\$17	\$5,786	\$5,548	\$5,348	\$7,370	\$0	\$38,795
TOHO Connection Work	\$0	\$0	\$0	\$17,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,550
Property Insurance	\$923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$923
Field Management	\$1,547	\$1,547	\$1,547	\$1,547	\$1,547	\$1,547	\$1,547	\$1,547	\$1,547	\$1,547	\$1,547	\$0	\$17,019
Lake & Wetland Maintenance	\$700	\$700	\$700	\$700	\$9,700	\$975	\$975	\$975	\$0	\$2,575	\$975	\$0	\$18,975
Misc. Contingency	\$152	\$0	\$985	\$1,402	\$0	\$0	\$700	\$64	\$560	\$0	\$77	\$0	\$3,939
Stormwater/Lake Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	\$148,098	\$0	\$0	\$0	\$0	\$0	\$148,098
TOTAL OPERATIONS AND MAINTENANCE	\$20,782	\$18,169	\$19,502	\$36,907	\$22,812	\$14,389	\$164,955	\$21,128	\$25,483	\$26,558	\$27,058	\$0	\$397,725
TOTAL EXPENDITURES	\$45,624	\$77,871	\$24,068	\$46,840	\$31,365	\$23,314	\$171,214	\$27,875	\$34,117	\$30,987	\$32,888	\$0	\$546,163
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$21,338)	(\$43,889)	\$391,757	(\$7,897)	(\$11,279)	\$27,640	(\$139,078)	\$1,992	\$13,037	(\$30,016)	(\$31,938)	\$0	\$148,991

WESTSIDE
Community Development District
LONG TERM DEBT REPORT

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

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

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

**WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT**

SPECIAL ASSESSMENT RECEIPTS - FY2018

TAX COLLECTOR

						Gross Assessments	\$	940,503	\$	281,203	\$	294,300	\$	365,000		
						Net Assessments	\$	884,072	\$	264,330	\$	276,642	\$	343,100		
												2005		2007		
Date Received	Dist.	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	General Fund 29.90%	Debt Svc Fund 31.29%	Debt Svc Fund 38.81%	Total 100%						
11/9/17	ACH	\$ 7,294.57	\$ 385.80	\$ 138.18	\$ -	\$ 6,770.59	\$ 2,024.35	\$ 2,118.64	\$ 2,627.60	\$ 6,770.59						
11/24/17	ACH	\$ 74,305.25	\$ 2,971.93	\$ 1,426.67	\$ -	\$ 69,906.65	\$ 20,901.51	\$ 21,875.04	\$ 27,130.10	\$ 69,906.65						
12/15/17	ACH	\$ 448,818.78	\$ 17,950.20	\$ 8,617.36	\$ -	\$ 422,251.22	\$ 126,249.66	\$ 132,129.92	\$ 163,871.64	\$ 422,251.22						
12/28/17	ACH	\$ 37,492.50	\$ 1,334.51	\$ 723.16	\$ -	\$ 35,434.83	\$ 10,594.72	\$ 11,088.19	\$ 13,751.92	\$ 35,434.83						
1/16/18	ACH	\$ 32,799.35	\$ 983.96	\$ 636.32	\$ -	\$ 31,179.07	\$ 9,322.28	\$ 9,756.49	\$ 12,100.30	\$ 31,179.06						
1/16/18	ACH	\$ 2,964.29	\$ 83.70	\$ 57.60	\$ -	\$ 2,822.99	\$ 844.05	\$ 883.36	\$ 1,095.58	\$ 2,822.99						
1/26/18	ACH	\$ -	\$ -	\$ -	\$ 112.93	\$ 112.93	\$ 33.76	\$ 35.34	\$ 43.83	\$ 112.92						
2/14/18	ACH	\$ 51,044.62	\$ 1,107.69	\$ 998.74	\$ -	\$ 48,938.19	\$ 14,632.12	\$ 15,313.63	\$ 18,992.44	\$ 48,938.19						
3/9/18	ACH	\$ 36,743.45	\$ 410.03	\$ 726.67	\$ -	\$ 35,606.75	\$ 10,646.12	\$ 11,141.99	\$ 13,818.64	\$ 35,606.74						
3/9/18	ACH	\$ 309.03	\$ -	\$ 6.18	\$ -	\$ 302.85	\$ 90.55	\$ 94.77	\$ 117.53	\$ 302.85						
4/13/18	ACH	\$ 106,817.43	\$ 14.91	\$ 2,136.05	\$ -	\$ 104,666.47	\$ 31,294.42	\$ 32,752.00	\$ 40,620.05	\$ 104,666.47						
4/24/18	ACH	\$ -	\$ -	\$ -	\$ 35.18	\$ 35.18	\$ 10.52	\$ 11.01	\$ 13.65	\$ 35.18						
5/11/18	ACH	\$ 27,974.90	\$ -	\$ 572.20	\$ 634.61	\$ 28,037.31	\$ 8,382.93	\$ 8,773.37	\$ 10,881.01	\$ 28,037.31						
5/11/18	ACH	\$ 825.88	\$ -	\$ 16.87	\$ 17.85	\$ 826.86	\$ 247.22	\$ 258.74	\$ 320.90	\$ 826.86						
6/14/18	ACH	\$ 16,548.00	\$ -	\$ 340.88	\$ 496.43	\$ 16,703.55	\$ 4,994.22	\$ 5,226.84	\$ 6,482.49	\$ 16,703.55						
6/20/18	ACH	\$ 96,564.54	\$ -	\$ 1,989.24	\$ 2,896.88	\$ 97,472.18	\$ 29,143.39	\$ 30,500.78	\$ 37,828.01	\$ 97,472.18						
7/17/18	ACH	\$ -	\$ -	\$ -	\$ 32.53	\$ 32.53	\$ 9.73	\$ 10.18	\$ 12.62	\$ 32.53						
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Totals		\$ 940,502.59	\$ 25,242.73	\$ 18,386.12	\$ 4,226.41	\$ 901,100.15	\$ 269,421.55	\$ 281,970.28	\$ 349,708.30	\$ 901,100.13						

DIRECT ASSESSMENTS

DOUGLAS WESTSIDE LLC				\$ 48,514.15	\$ 48,514.15	\$ -	\$ -
DATE RECEIVED	DATE DUE	Check Num	NET AMOUNT ASSESSED	NET AMOUNT RECEIVED	GENERAL FUND	SERIES 2005	SERIES 2007
10/31/17	11/1/17	5987	\$ 24,257.07	\$ 24,257.08	\$ 24,257.08	\$ -	\$ -
1/22/18	2/1/18	6155	\$ 12,128.54	\$ 12,128.54	\$ 12,128.54	\$ -	\$ -
6/22/18	5/1/18	640	\$ 12,128.54	\$ 12,128.54	\$ 12,128.54	\$ -	\$ -
				\$ 48,514.15	\$ 48,514.16	\$ -	\$ -

HOVHANIAN MAGNOLIA AT WESTSIDE LLC				\$ 14,330.83	\$ 14,330.83	\$ -	\$ -
DATE RECEIVED	DATE DUE	Check Num	NET AMOUNT ASSESSED	NET AMOUNT RECEIVED	GENERAL FUND	SERIES 2005	SERIES 2007
1/10/18	11/1/17	602177	\$ 7,165.41	\$ 7,165.41	\$ 7,165.41	\$ -	\$ -
1/27/18	2/1/18	609858	\$ 3,582.71	\$ 3,582.71	\$ 3,582.71	\$ -	\$ -
3/12/18	5/1/18	624124	\$ 3,582.71	\$ 3,582.71	\$ 3,582.71	\$ -	\$ -
Total				\$ 14,330.83	\$ 14,330.83	\$ -	\$ -

KB HOMES ORLANDO				\$ 22,054.79	\$ 22,054.79	\$ -	\$ -
DATE RECEIVED	DATE DUE	Check Num	NET AMOUNT ASSESSED	NET AMOUNT RECEIVED	GENERAL FUND	SERIES 2005	SERIES 2007
11/6/17	11/1/17	8709111	\$ 11,027.39	\$ 11,027.39	\$ 11,027.39	\$ -	\$ -
4/30/18	2/1/18	8711278	\$ 5,513.70	\$ 5,513.70	\$ 5,513.70	\$ -	\$ -
5/14/18	5/1/18	8711529	\$ 5,513.70	\$ 5,513.70	\$ 5,513.70	\$ -	\$ -
Total				\$ 22,054.79	\$ 22,054.79	\$ -	\$ -

GOLDEN CAY LLC				\$ 91,611.84	\$ 18,340.72	\$ 52,640.00	\$ 20,631.12
DATE RECEIVED	DATE DUE	Check Num	NET AMOUNT ASSESSED	NET AMOUNT RECEIVED	GENERAL FUND	SERIES 2005	SERIES 2007
12/4/17	11/1/17	94	\$ 45,805.92	\$ 45,805.92	\$ 9,170.36	\$ 26,320.00	\$ 10,315.56
2/26/18	2/1/18	1056	\$ 22,902.96	\$ 22,902.96	\$ 4,585.18	\$ 13,160.00	\$ 5,157.78
5/24/18	5/1/18	1068	\$ 22,902.96	\$ 22,902.96	\$ 4,585.18	\$ 13,160.00	\$ 5,157.78
Total				\$ 91,611.84	\$ 18,340.72	\$ 52,640.00	\$ 20,631.12

GREEN GATE LAGOON LLC				\$ 185,092.20	\$ 34,906.52	\$ 110,920.00	\$ 39,265.68
DATE RECEIVED	DATE DUE	Check Num	NET AMOUNT ASSESSED	NET AMOUNT RECEIVED	GENERAL FUND	SERIES 2005	SERIES 2007
3/13/18	11/1/17	Wire	\$ 92,546.10	\$ 92,546.10	\$ 17,453.26	\$ 55,460.00	\$ 19,632.84
3/13/18	2/1/18	Wire	\$ 46,273.05	\$ 46,273.05	\$ 8,726.63	\$ 27,730.00	\$ 9,816.42
Total				\$ 185,092.20	\$ 138,819.15	\$ 26,179.89	\$ 83,190.00

**WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT**

SPECIAL ASSESSMENT RECEIPTS - FY2018

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

WESTSIDE CDD HOLDINGS, INC.			\$ 119,658.38		\$ 119,658.38	\$ -	\$ -
DATE RECEIVED	DATE DUE	Check Num	NET AMOUNT ASSESSED	NET AMOUNT RECEIVED	GENERAL FUND	SERIES 2005	SERIES 2007
12/5/17	11/1/17	108350204	\$ 59,829.19	\$ 59,829.18	\$ 59,829.18	\$ -	\$ -
12/5/17	2/1/18	108350205	\$ 29,914.60	\$ 29,914.60	\$ 29,914.60	\$ -	\$ -
12/5/17	5/1/18	108350205	\$ 29,914.60	\$ 29,914.60	\$ 29,914.60	\$ -	\$ -
Total			\$ 119,658.38	\$ 119,658.38	\$ 119,658.38	\$ -	\$ -

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

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

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

SUMMARY		TOTAL	GENERAL FUND	SERIES 2005	SERIES 2007
TAX ROLL ASSESSED AMOUNT	\$	884,072.43	\$ 264,330.43	\$ 276,642.00	\$ 343,100.00
DIRECT BILLED AMOUNT	\$	640,856.01	\$ 417,399.21	\$ 163,560.00	\$ 59,896.80
TOTAL	\$	1,524,928.44	\$ 681,729.64	\$ 440,202.00	\$ 402,996.80
TAX ROLL ASSESSMENTS COLLECTED	\$	901,100.13	\$ 269,421.55	\$ 281,970.28	\$ 349,708.30
DOUGLAS WESTSIDE LLC	\$	48,514.16	\$ 48,514.16	\$ -	\$ -
HOVHANIAN MAGNOLIA AT WESTSIDE LLC	\$	14,330.83	\$ 14,330.83	\$ -	\$ -
KB HOMES ORLANDO	\$	22,054.79	\$ 22,054.79	\$ -	\$ -
GOLDEN CAY LLC	\$	91,611.84	\$ 18,340.72	\$ 52,640.00	\$ 20,631.12
GREEN GATELAGOON LLC	\$	138,819.15	\$ 26,179.89	\$ 83,190.00	\$ 29,449.26
LAND ACQUISITION ONE LLC	\$	43,485.25	\$ 43,485.25	\$ -	\$ -
WESTSIDE CDD HOLDINGS, INC.	\$	119,658.38	\$ 119,658.38	\$ -	\$ -
WESTSIDE CDD HOLDINGS, INC.	\$	84,012.31	\$ 84,012.31	\$ -	\$ -
MATTAMY ORLANDO LLC	\$	18,971.47	\$ 18,971.47	\$ -	\$ -
LAND ACQUISITION ONE LLC	\$	13,124.79	\$ 13,124.79	\$ -	\$ -
DIRECT BILL ASSESSMENTS COLLECTED	\$	594,582.96	\$ 408,672.59	\$ 135,830.00	\$ 50,080.38
VARIANCE	\$	29,245.35	\$ 3,635.51	\$ 22,401.72	\$ 3,208.12

SECTION 3

Westside CDD
FY 2018
Direct Bill Status

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