Westside Community Development District

Agenda

April 6, 2021

AGENDA

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Westside

Community Development District

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

March 30, 2021

Board of Supervisors Westside Community Development District

Dear Board Members:

The Board of Supervisors of Westside Community Development District will meet Tuesday, April 6, 2021 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 Brooks Tolbert
 - B. Appointment of Individuals to Fulfill Seats #1, #2, #3 & #5
 - C. Administration of Oaths of Office to Newly Appointed Supervisor(s)
 - D. Election of Officers
 - E. Consideration of Resolution 2021-04 Electing Officers
- 4. Approval of Minutes of the August 25, 2020 Meeting
- 5. Ratification of Resolution 2021-01 Amending the Fiscal Year 2020 Budget
- 6. Consideration of Resolution 2021-02 Approving the Conveyance Real Property
- 7. Ratification of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for the Fiscal Year 2020
- 8. Ratification of Data Sharing and Usage Agreement with Osceola County Property Appraiser
- 9. Consideration of Proposals for Sod Replacement
- 10. Consideration of Resolution 2021-03 Ratifying Enrollment in E-Verify System and Exectuion of Memorandum of Understanding
- 11. Ratification of Termination of Lerner Reporting Services, Inc. as Dissemination Agent
- 12. Consideration of Resolution 2021-05 Approving the Proposed Fiscal Year 2022 Budget and Setting a Public Hearing
- 13. 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. Presentation of Arbitrage Rebate Calculation Reports
- 14. Supervisor's Requests
- 15. Other Business
- 16. 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 #1, #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 2021-04 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 25, 2020 meeting. The minutes are enclosed for your review.

The fifth order of business is the ratification of Resolution 2021-01 amending the Fiscal Year 2020 budget. A copy of the Resolution and amended budget are enclosed for your review.

The sixth order of business is the consideration of Resolution 2021-02 approving the conveyance of real property. A copy of the Resolution and supporting exhibits are enclosed for your review.

The seventh order of business is the ratification of agreement with Berger, Toombs, Elam, Gaines & Frank to provide auditing services for the Fiscal Year 2020. A copy of the agreement is enclosed for your review.

The eighth order of business is the ratification of the data sharing and usage agreement with the Osceola County Property Appraiser. A copy of the agreement is enclosed for your review.

The ninth order of business is the consideration of proposals from Yellowstone for sod replacement. Copies of the proposals and proposed areas is enclosed for your review.

The tenth order of business is the consideration of Resolution 2021-03 ratifying enrollment in the E-Verify system and exectution of the Memorandum of Understanding. A copy of the Resolution, memo from District Counsel and MOU is enclosed for your review.

The eleventh order of business is the ratification of terminating Lerner Reporting Services as Dissimenation Agent. A copy of the termination letter is enclosed for your review.

The twelfth order of business is the consideration of Resolution 2021-05 approving the proposed Fiscal Year 2022 budget and setting a public hearing. Once approved, the proposed 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 twelfth 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 your 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 presentation of the arbitrage rebate calculation reports for the Series 2005, 2007 & 2019 bonds. The reports are 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 A

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From: Brooks Tolbert brooks@dhp-construction.com @ Subject: RE: Westside CDD

Date: January 26, 2021 at 12:15 PM

To: Jon Droor Jon.Droor@mattamycorp.com

Cc: Jason Showe jshowe@gmscfl.com, Stacie Vanderbilt svanderbilt@gmscfl.com, Connie Luong Connie.Luong@mattamycorp.com, Nikki Curley Nikki.Curley@mattamycorp.com

I resign my seat on the Westside CDD effective immediately.

Thank you.

Brooks Tolbert

Project Manager DHP Construction, LLC 312 Summerville Ln Brooks@DHP-Construction.com



From: Jon Droor <Jon.Droor@mattamycorp.com>
Sent: Tuesday, January 26, 2021 12:13 PM
To: Brooks Tolbert <brooks@dhp-construction.com>
Cc: Jason Showe <jshowe@gmscfl.com>; Stacie Vanderbilt <svanderbilt@gmscfl.com>; Connie Luong
<Connie.Luong@mattamycorp.com>; Nikki Curley <Nikki.Curley@mattamycorp.com>
Subject: Westside CDD

Good afternoon Brooks,

We need your resignation from the Westside CDD Board. Can you please reply all to this email and include the following:

"I resign my seat on the Westside CDD effective immediately"

Thank you,

Jon



Jon Droor, P.E. Director Land Acquisition and Entitlement – Orlando Division O (40%) 215-6284 | C (323) 266 5182 jon.droor@mattamycorp.com

Mattamy Homes USA Division Office: 2480 Mattand Center Perkway Suice 300 Martand, FL 32751.

SECTION E

RESOLUTION 2021-04

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 6, 2021 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 6th DAY OF APRIL, 2020.

Chairman/Vice Chairman

Secretary/Assistant Secretary

MINUTES

MINUTES OF MEETING WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

The Regular meeting of the Board of Supervisors of the Westside Community Development District was held Tuesday, August 25, 2020 at 11:00 a.m. via Zoom.

Present and constituting a quorum were:

Tom Franklin	Chairman
Scott Stewart	Vice Chairman
Brooks Tolbert	Assistant Secretary

Also present were:

Jason Showe	
Kristen Trucco	
Mark Vincutonis	
William Viasalyers	

FIRST ORDER OF BUSINESS

Roll Call

District Manager

District Counsel

District Engineer Field Manager

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

SECOND ORDER OF BUSINESS

Public Comment Period

Organizational Matters

There being none, the next item followed.

THIRD ORDER OF BUSINESS

A. Acceptance of Resignation of David Hulme and Appointment of Individual to Fill the Board Vacancy with a Term Ending November 2020

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor David Hulme's resignation was accepted.

On MOTION by Mr. Tolbert seconded by Mr. Franklin with all in favor Connie Luong was appointed to fill the unexpired term of office.

Mr. Showe stated we did receive the Oath of Office from Ms. Luong that has been notarized.

B. Appointment of Individuals to Fill Seats 3 & 5

This item was tabled.

C. Oath of Office for Newly Appointed Supervisors

This item was tabled.

D. Election of Officers Resolution 2020-11

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor Resolution 2020-11 was approved reflecting the following officers: Tom Franklin Chairman, Scott Stewart Vice Chairman, Ariel Lovera Treasurer, George Flint Secretary, Brooks Tolbert, Connie Luong and Jason Showe Assistant Secretaries.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the June 3, 2020 Meeting

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the minutes of the June 3, 2020 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

Review and Acceptance of the Fiscal Year 2019 Audit Report

Mr. Showe stated we have the same comments we typically have in our audit reports, there are some challenges with the 2005 and 2007 bonds, the District refinanced those last year and we hope that will help going forward.

On MOTION by Mr. Tolbert seconded by Mr. Franklin with all in favor the Fiscal Year 2019 audit was accepted and transmittal to the State of Florida was ratified.

SIXTH ORDER OF BUSINESS Considerat Weed Mai

Consideration of Proposal from Aquatic Weed Management to Provide Additional Lake Maintenance Services

Mr. Viasalyers stated this is the take on the monthly maintenance in Phase 2 for the conservation areas and one additional pond that was added in there and the additional pond that was added on North Goodman and Monaco. It is an addendum to add this to what they are providing for the rest of the conservation area and ponds in the District.

Mr. Showe stated we did include that in the 2021 budget.

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor the proposal from Aquatic Weed Management in the amount of \$1,600 was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2020-12 Resetting the Public Hearing for the Proposed Fiscal Year Budget

Mr. Showe stated this resolution resets the public hearing. We had to move the public

hearing due to quorum issues for the prior Board meeting.

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor Resolution 2020-12 was approved.

EIGHTH ORDER OF BUSINESS Public Hearing

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the public hearing was opened.

A. Consideration of Resolution 2020-13 Adopting the Fiscal Year 2021 budget and Relating to the Annual Appropriations

Mr. Showe stated Resolution 2020-13 approves the proposed budget, it will be attached to the resolution in its final form. The assessment levels are the same for 2021 so there will be no increase to the residents. There is a narrative describing the line items, then the debt service budgets and the capital reserve.

There are no members of the public present to provide comment.

On MOTION by Mr. Tolbert seconded by Mr. Franklin with all in favor Resolution 2020-13 was approved.

B. Consideration of Resolution 2020-14 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Showe stated Resolution 2020-14 certifies an assessment roll and levies those assessments on the tax bill. Attached to this resolution will be the adopted budget and the assessment roll.

There are no members of the public to provide comment.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor Resolution 2020-14 was approved.

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor the public hearing was closed.

NINTH ORDER OF BUSINESS

Consideration of Resolution 2020-15 Declaring Vacancies in Certain Seats

Mr. Showe stated in advance of our general elected seats that will be vacant in November we added Resolution 2020-15 and will declare vacancies in seat no.1 currently held by Mr. Tolbert and seat 2, to which Ms. Luong was just appointed. It will allow them to hold those seats until they appoint general electors to fill those seats.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor Resolution 2020-15 was approved.

TENTH ORDER OF BUSINESS Discussion of Tree Removal Proposals

Mr. Viasalyers stated I reached out to our landscape vendor to remove some dead maples around one of the ponds along Westside Boulevard. They came back with a price that seemed a little high and I reached out to the aquatics vendor who is also able to remove the dead trees. Yellowstone's proposal was \$3,780.92 and the proposal from Aquatic Weed Management was \$2,250.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the proposal from Aquatic Weed Management, Inc. to remove dead maple trees in the amount of \$2,250 was approved.

ELEVENTH ORDER OF BUSINESS Ratification of Series 2019 Requisition #5

A. Consideration of Resolution 2020-16 Accepting the Conveyance of Real Property Interests and Improvements

Ms. Trucco stated there is a resolution and attached to that resolution is a special warranty deed, an agreement regarding taxes, bill of sale for improvements and owner-s affidavit, a requisition mainly for costs associated with the Engineer so those costs are specified within the resolution and are covered by bond proceeds, which means this requires Board ratification of the requisition so we can apply those bond proceeds to pay the Engineer. As part of the requisition we are also transferring property from the developer to the CDD. There is a special warranty deed with the number of tracts and there is an owner's affidavit specifying that the taxes have been paid and up to date. The bill of sale lists all the improvements previously

approved by this Board to be transferred to the CDD in acquisition agreements and the bond issuance documents.

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor Resolution 2020-16 was approved and requisition no. 5 from the Series 2019 bonds was ratified.

TWELFTH ORDER OF BUSINESS Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Registers

Mr. Showe presented the check registers from May 27, 2020 through June 22, 2020 in the amount of \$35,910.59; from June 23, 2020 through July 27, 2020 in the amount of \$21,702.01; and from July 28, 2020 through August 18, 2020 in the amount of \$30,694.86.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the check registers were 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. Approval of Fiscal Year 2021 Meeting Schedule

Mr. Showe stated the Board used to meet on Tuesdays and we have scheduled the meetings for the first Tuesday of every month at 11:00 a.m.

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor the Fiscal Year 2021 meeting schedule reflecting meetings on the first Tuesday of the month at 11:00 a.m. was approved.

v. Field Manager's Report

Mr. Viasalyers stated staff worked on getting the entrance monuments at 192 and Westside Boulevard pressure washed. We did some EIFS repairs there, some painting and we are also replacing some landscape lighting.

THIRTEENTH ORDER OF BUSINESS Supervisor's Requests

There being none, the next item followed.

FOURTEENTH ORDER OF BUSINESS Other Business

There being none,

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

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RESOLUTION 2021-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT APPROVING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2020 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Resolution 2019-23, the Westside Community Development District Board (the "Board") adopted a Budget for Fiscal Year 2020; and

WHEREAS, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2020.

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

- 1. The Budget for Fiscal Year 2020 is hereby amended and restated as set forth on the Fiscal Year 2020 Amended Budget attached hereto as "Exhibit A".
- This Resolution shall take effect immediately upon adoption and be reflected in the monthly and Fiscal Year End 9/30/2020 Financial Statements and Audit Report of the District.

PASSED AND ADOPTED THIS 30th day of November

ATTEST:

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BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

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Its: Vice Chairman

Westside Community Development District

Amended Budget Fiscal Year 2020

Presented by:



Westside Community Development District Amended Budget Fiscal Year 2020

Table of Contents

1	General Fund
2	Capital Reserve Fund

Westside

Community Development District

General Fund

Fiscal Year 2020

	ADOPTED BUDGET FY 2020	INCREASE/ (DECREASE)	AMENDED BUDGET FY 2020
REVENUES:			
Maintenance Assessments	\$589,434	\$0	\$589,43
Maintenance Assessments - West Lucaya	\$0	\$0	\$
Interest Income	\$5,000	\$0	\$5,00
Carry Forward Balance	\$128,004	\$345,868	\$473,87
TOTAL REVENUES	\$722,437	\$345,868	\$1,068,30
EXPENDITURES:			
Administrative:			
Supervisor Fees	\$12,000	\$0	\$12,00
FICA Expense	\$918	\$0	\$91
Engineering Fees	\$10,500	\$0	\$10,50
Legal Services	\$40,000	\$0	\$40,00
Arbitrage	\$3,250	\$0	\$3,25
Management Fees	\$40,978	\$0	\$40,97
Information Technology	\$2,200	\$0	\$2,20
Dissemination	\$16,500	\$0	\$16,50
Trustee Fee	\$14,667	\$0	\$14,66
Assessment Roll Services	\$10,000	\$0	\$10,00
Auditing Services	\$3,975	\$0	\$3,97
Telephone	\$100	\$0	\$10
Postage	\$2,250	\$0	\$2,25
Insurance - General Liability	\$8,600	\$0	\$8,60
Printing and Binding	\$1,500	\$0	\$1,50
Legal Advertising	\$1,800	\$0	\$1,80
Miscellaneous Services	\$1,250	\$0	\$1,25
Office Supplies	\$400	\$0	\$40
Property Appraiser's Fee	\$600	\$0	\$60
Property Taxes	\$10	\$0	\$1
Dues, Licenses & Subscriptions	\$175	\$0	\$17
Settlement Agreement Payment	\$50,000	\$0	\$50,00
TOTAL ADMINISTRATIVE	\$221,673	\$0	\$221,67
Aaintenance:			
Landscape Maintenance	\$181,110	\$0	\$181,11
Irrigation Repairs	\$15,000	\$0	\$15,00
Plant Replacement	\$30,000	\$0	\$30,00
Electric	\$1,500	\$0	\$1,50
Streetlighting	\$73,000	\$0	\$73,00
Irrigation Water	\$58,000	\$0	\$58,00
Property Insurance	\$1,100	\$0	\$1,10
Field Management	\$19,123	\$0	\$19,12
Lake & Wetland Maintenance	\$22,800	\$0	\$22,80
Misc. Contingency	\$30,000	\$0	\$30,00
Stormwater/Lake Repair	\$15,000	\$0	\$15,000
TOTAL MAINTENANCE	\$446,633	\$0	\$446,633
OTAL EXPENDITURES	\$668,306	\$0	\$668,306
Other Sources/(Uses)			
Transfer Out - Capital Reserve	(\$54,132)	(\$345,869)	(\$400,000
UBTOTAL OTHER SOURCES/(USES)	(\$54,132)	(\$345,869)	(\$400,000
XCESS REVENUES (EXPENDITURES)	\$0	(\$0)	(\$0

Westside <u>Community Development District</u> Capital Reserve Fund

Fiscal Year 2020

ADOPTED	INCREA SE/	AMEN DED	ACTUAL
BUDGET	(DECREASE)	BUDGET	THRU
FY 2020		FY 2020	09/30/20
\$366,672	\$0	\$366,672	\$406,602
\$54,132	\$345,869	\$400,000	\$40,000
\$5,000	\$0	\$5,000	\$3,432
\$425,804	\$345,869	\$771,672	\$450,033
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$425,804	\$345,869	\$771,672	\$450,033
	BUDGET FY 2020 \$366,672 \$54,132 \$5,000 \$425,804 \$0 \$0	BUDGET FY 2020 (DECREA SE) \$366,672 \$0 \$366,672 \$345,869 \$54,132 \$345,869 \$5,000 \$0 \$425,804 \$345,869 \$0 \$30 \$0 \$345,869 \$0 \$0 \$0 \$0	BUDGET FY 2020 (DECREASE) BUDGET FY 2020 \$366,672 \$0 \$366,672 \$54,132 \$345,869 \$400,000 \$5,000 \$0 \$5,000 \$425,804 \$345,869 \$771,672 \$0 \$0 \$0 \$0 \$0 \$0

SECTION VI

RESOLUTION 2021-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT APPROVING THE CONVEYANCE OF A CERTAIN PARCEL OF REAL PROPERTY TO THE DISTRICT; DELEGATING AUTHORITY TO THE CHAIRMAN AND VICE CHAIRMAN TO APPROVE AND EXECUTE ANY NECESSARY DOCUMENTS TO EFFECTUATE SUCH ACCEPTANCE ON BEHALF OF THE DISTRICT; PROVIDING FOR SEVERABILITY. CONFLICTS, 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 providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, Westside SPE LLC (the "SPE"), a special purpose entity created by the bond Trustee as a result of certain foreclosure actions filed by the District, is the owner of title to that certain parcel of real property in Osceola County, Florida and located within the boundaries of the District (the "Property"), as more particularly described in Exhibit "A" attached hereto; and

WHEREAS, the Property is subject to a conservation easement and is subject to a South Florida Water Management District, Permit No. 49-01360-P (the "Permit"); and

WHEREAS, the District is the operating entity under the Permit, and it was anticipated that the Property be conveyed to the District at such time as the SPE sold the remainder of its Property and prior to its dissolution; and

WHEREAS, it has come to the attention of the District and the representative(s) of the SPE responsible for the winding up of the SPE's affairs, that the Property had not yet been transferred to the District's ownership; and

WHEREAS, it is in the best interest of the District to accept the conveyance of the Property, subject to the review of District Staff (which includes but is not limited to the District Engineer, District Counsel, and District Manager) and applicable District conveyance procedures; and

WHEREAS, the District desires to approve the conveyance of the Property, subject to District Staff review and standard District conveyance procedures, delegate authority to the Chairman or Vice Chairman to approve and execute any documents to effectuate such conveyance of the Property to the District, and to provide for severability, conflicts and an effective date.

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

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

SECTION 2. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to the provisions of Florida law, including Chapters 170 and 190, Florida Statutes.

SECTION 3. APPROVAL OF CONVEYANCE OF THE PROPERTY AND SUBSTANTIALLY FINAL FORM OF CONVEYANCE DOCUMENTS. The District hereby approves the conveyance of the Property, from the SPE to the District. The District hereby approves the conveyance documents: Engineer's Certificate, Special Warranty Deed and Owner's Affidavit, as attached as a combined **Exhibit "B."**.

SECTION 4. DELEGATING AUTHORITY TO CHAIRMAN AND VICECHAIRMAN TO APPROVE AND EXECUTE DOCUMENTS. The District hereby delegates authority to the District Chairman and Vice Chairman (the "Delegated Board Members") to approve changes to the conveyance documents and execute any such documentation necessary or appropriate to effectuate the conveyance of the Property as contemplated herein. The execution of any such documentation by one of the Delegated Board Members shall be sufficient evidence of acceptance and approval by the District, without the need for further action by the District.

SECTION 5. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force or effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 6. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

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

PASSED AND ADOPTED this 6th day of April, 2021.

[SIGNATURES ON FOLLOWING PAGE]

SIGNATURE PAGE TO RESOLUTION 2021-02

ATTEST:

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

Secretary

By:	
Print:	
Its:	

EXHIBIT "A"

Legal Description of the Property

A PORTION OF LOTS 3, 4, 5 AND 6, BLOCK 'A', FLORIDA FRUIT AND TRUCK LAND CO.'S SUBDIVISION LYING IN SECTION 18, TOWNSHIP 2S SOUTH, RANGE 27 EAST, AS RECORDED IN PLAT BOOK B, PAGE 68 OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHEAST CORNER OF SAID LOT 4, THENCE RUN SOUTH 00°14'06" EAST, ALONG THE EAST LINE OF SAID LOT 4 AND LOT 3, A DISTANCE OF 1312.16 FEET TO THE SOUTHEAST CORNER OF AFORESAID LOT 3, THENCE RUN SOUTH 89°011'16" WEST, ALONG THE SOUTH LINE OF SAID LOT 3, A DISTANCE OF 103.86 FEET TO A POINT ON THE NORTHEASTERLY RIGHT OF WAY LINE OF PROPOSED GOODMAN ROAD; THENCE RUN NORTH 49°56'59" WEST ALONG SAID PROPOSED NORTHEASTERLY RIGHT OF WAY LINE, A DISTANCE OF 1583.51 FEET TO A POINT ON THE WEST LINE OF AFORESAID LOT 6; THENCE RUN NORTH 00°1'28" WEST, ALONG THE WEST LINE OF SAID LOT 6, A DISTANCE OF 274.71 FEET TO THE NORTHWEST CORNER OF SAID LOT 6; THENCE RUN NORTH 89°07'35" EAST, ALONG THE NORTH LINE OF LOTS 6, 5 AND 4 OF AFORESAID BLOCK A, A DISTANCE OF 1310.89 FEET TO THE POINT OF BEGINNING.

EXHIBIT "B"

Form of Conveyance Documents

(Engineer's Certificate, Special Warranty Deed and Owner's Affidavit)

THIS INSTRUMENT PREPARED BY AND TO BE RETURNED TO: Molly A. Maggiano, Esq. Latham, Luna, Eden & Beaudine LLP 111 N. Magnolia Avenue, Suite 1400 Orlando, Florida 32801

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED made as of this _____ day of ______, 2020 by WESTSIDE SPE LLC, a Florida limited liability company (the "Grantor"), whose principal address is 135 West Central Blvd., Suite 320, Orlando, Florida 32801, to WESTSIDE COMMUNITY DEVELOPMENT DISTRICT, a Florida community development district (the "Grantee") whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801.

(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 in fee simple forever.

AND the Grantor does hereby covenant with Grantee that the Grantor is lawfully seized of said land in fee simple; that the Grantor has good right and lawful authority to sell and convey this land; that the Grantor hereby specially warrants that title to the land is free from all encumbrances except for restrictions, covenants, conditions, easements and other matters of record (provided, however, that reference thereto shall not serve to re-impose same) and taxes for the year 2020 and subsequent years, and that the Grantor will defend title to the land against the lawful claims of all persons claiming by, through or under Grantor, but against none other.

[SIGNATURES ON FOLLOWING PAGE]

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 SPE LLC	, a Florida limited
liability company	

(Signature)	
	By:

(Print Name)

Print: Darrin Mossing

Title: Manager

(Signature)

(Print Name)

STATE OF FLORIDA COUNTY OF

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of _____, 2020, by Darrin Mossing, as Manager of **WESTSIDE SPE LLC**, a Florida limited liability company, on behalf of the limited liability company. Said person is [] personally known to me or [] has produced ______ as identification.

(SEAL)

Notary Public; State	of Florida	
Print Name:		
Comm. Exp.:	; Comm. No.:	5

EXHIBIT "A"

Description of the Property

A PORTION OF LOTS 3, 4, 5 AND 6, BLOCK 'A', FLORIDA FRUIT AND TRUCK LAND CO.'S SUBDIVISION LYING IN SECTION 18, TOWNSHIP 2S SOUTH, RANGE 27 EAST, AS RECORDED IN PLAT BOOK B, PAGE 68 OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHEAST CORNER OF SAID LOT 4, THENCE RUN SOUTH 00°14'06" EAST, ALONG THE EAST LINE OF SAID LOT 4 AND LOT 3, A DISTANCE OF 1312.16 FEET TO THE SOUTHEAST CORNER OF AFORESAID LOT 3, THENCE RUN SOUTH 89°011'16" WEST, ALONG THE SOUTH LINE OF SAID LOT 3, A DISTANCE OF 103.86 FEET TO A POINT ON THE NORTHEASTERLY RIGHT OF WAY LINE OF PROPOSED GOODMAN ROAD; THENCE RUN NORTH 49°56'59" WEST ALONG SAID PROPOSED NORTHEASTERLY RIGHT OF WAY LINE, A DISTANCE OF 1583.51 FEET TO A POINT ON THE WEST LINE OF AFORESAID LOT 6; THENCE RUN NORTH 00°1'28" WEST, ALONG THE WEST LINE OF SAID LOT 6, A DISTANCE OF 274.71 FEET TO THE NORTHWEST CORNER OF SAID LOT 6; THENCE RUN NORTH 89°07'35" EAST, ALONG THE NORTH LINE OF LOTS 6, 5 AND 4 OF AFORESAID BLOCK A, A DISTANCE OF 1310.89 FEET TO THE POINT OF BEGINNING.

OWNER'S AFFIDAVIT Westside Community Development District

STATE OF FLORIDA COUNTY OF _____

BEFORE ME, the undersigned authority, personally appeared Darrin Mossing ("Affiant") as Manager of WESTSIDE SPE LLC, a dissolved Florida limited liability company, whose mailing address is 135 West Central Blvd., Suite 320, Orlando, Florida 32801 (the "Owner"), who being first duly sworn on oath says:

1. That Affiant knows of his own knowledge that the Owner is the fee simple title holder to certain lands located in Osceola County, Florida, and more particularly described on <u>Exhibit "A"</u> attached hereto (the "Property").

2. That on or about June 19, 2017, after having sold substantially and/or otherwise conveyed all Owner's real property, Owner filed Articles of Dissolution, dissolving the limited liability company.

3. That it was recently determined that title to that certain parcel of real property located in Osceola County, Florida and more particularly described on Exhibit "A" attached hereto and incorporated herein by reference (the "Property") did not get transferred as contemplated prior to the Owner's dissolution.

4. That Affiant was the Manager of the Owner at the time of the Owner's dissolution, and is making this Affidavit in that capacity only, for purposes of disposing of the Property and wind up of the Owner's affairs, and that no recourse shall be made against Affiant individually.

5. That the Property is free and clear of all liens and encumbrances except for those encumbrances and matters affecting title as shown on the Property Information Report prepared by Fidelity National Title Insurance, Order No. 8898820, a copy of which is attached hereto as Exhibit "B" (the "Title Report").

6. That Affiant knows of no facts by reason of which the title to, or possession of, the Property might be disputed or questioned, or by reason of which any claim to any part of the Property might be asserted adversely to Owner.

7. That there have been no liens filed against the Property as a result of any labor, materials, equipment or other work authorized by Owner, its employees, or agents or of which Owner has actual knowledge, nor any unpaid bills of any nature as a result of any labor, materials, equipment or other work authorized by Owner, its employees, or agents or of which Owner has actual knowledge either for services of any architect, engineer, or surveyor, or for labor or material that may have been placed on the Property either in the construction or repair of any of the improvements thereon, or otherwise in connection with the Property which bills may have been incurred during the last ninety (90) days.

8. That Affiant knows of no action or proceeding relating to the Property which is now pending in any state or federal court in the United States affecting the Property, nor does Affiant know of any state or federal judgment or any federal lien of any kind or nature that now constitutes a lien or charge upon the Property.

9. That Affiant knows of no unrecorded easements, liens, or assessments against the Property, nor are there any special assessments or taxes which are not shown as existing liens by the public records.

10. That this Affidavit is given for the purposes of inducing the Westside Community Development District (the "District"), a Florida community development district and local unit of special-purpose government, to accept the Owner's conveyance of the Property to the District.

11. That there are no matters pending against Owner that could give rise to any lien(s) that could attach to the Property between the date of the Title Report and the recording of the deed to the District, and that Affiant shall not execute nor permit the execution or recording of any instruments that would adversely affect title of the Property or the ownership of the Improvements.

12. That Affiant is familiar with the nature of an oath and with the penalties as provided by the laws of the State of Florida for falsely swearing to statements made in an instrument of this nature. Affiant further certifies that he has read the full facts set forth in this Affidavit and understands its content and context to be correct in all respects.

[SIGNATURES ON FOLLOWING PAGE]

FURTHER AFFIANT SAYETH NAUGHT.

DATED: _____, 2020

Signed, sealed and delivered in our presence:

(0:	WESTSIDE SPE LLC, a dissolved Florida limited liability company
(Signature) (Print Name)	By:
	Print:
(Signature)	Title:
(Print Name)	

STATE OF FLORIDA

COUNTY OF

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of _____, 2020, by Darrin Mossing, as Manager of **WESTSIDE SPE LLC**, a dissolved Florida limited liability company, on behalf of the limited liability company. Said person is [] personally known to me or [] has produced ______ as identification.

(SEAL)

Notary Public; State	of Florida	
Print Name:		
Comm. Exp.:	; Comm. No.:	

EXHIBIT "A"

Legal Description of Property

A PORTION OF LOTS 3, 4, 5 AND 6, BLOCK 'A', FLORIDA FRUIT AND TRUCK LAND CO.'S SUBDIVISION LYING IN SECTION 18, TOWNSHIP 2S SOUTH, RANGE 27 EAST, AS RECORDED IN PLAT BOOK B, PAGE 68 OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHEAST CORNER OF SAID LOT 4, THENCE RUN SOUTH 00°14'06" EAST, ALONG THE EAST LINE OF SAID LOT 4 AND LOT 3, A DISTANCE OF 1312.16 FEET TO THE SOUTHEAST CORNER OF AFORESAID LOT 3, THENCE RUN SOUTH 89°011'16" WEST, ALONG THE SOUTH LINE OF SAID LOT 3, A DISTANCE OF 103.86 FEET TO A POINT ON THE NORTHEASTERLY RIGHT OF WAY LINE OF PROPOSED GOODMAN ROAD; THENCE RUN NORTH 49°56'59" WEST ALONG SAID PROPOSED NORTHEASTERLY RIGHT OF WAY LINE, A DISTANCE OF 1583.51 FEET TO A POINT ON THE WEST LINE OF AFORESAID LOT 6; THENCE RUN NORTH 00°1'28" WEST, ALONG THE WEST LINE OF SAID LOT 6, A DISTANCE OF 274.71 FEET TO THE NORTHWEST CORNER OF SAID LOT 6; THENCE RUN NORTH 89°07'35" EAST, ALONG THE NORTH LINE OF LOTS 6, 5 AND 4 OF AFORESAID BLOCK A, A DISTANCE OF 1310.89 FEET TO THE POINT OF BEGINNING.

EXHIBIT "B"

Property Information Report



PROPERTY INFORMATION REPORT

Order No.: 8898820 Customer Reference: Westside CDD File #9105-001

Addressee: Latham, Luna, Eden & Beaudine, LLP 111 N. Magnolia Ave Suite 1400 Orlando, FL 32801 407-481-5800 407-481-5801

Fidelity National Title Insurance Company has caused to be made a search of the Public Records of Osceola County, Florida, ("Public Records"), from 01/02/1986, through 10/12/2020 5:00 PM, as to the following described real property lying and being in the aforesaid County, to-wit:

A PORTION OF LOTS 3, 4, 5 AND 6, BLOCK "A", FLORIDA FRUIT AND TRUCK LAND CO.'S SUBDIVISION LYING IN SECTION 18, TOWNSHIP 25 SOUTH, RANGE 27 EAST, AS RECORDED IN PLAT BOOK B, PAGE 68 OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHEAST CORNER OF SAID LOT 4, THENCE RUN SOUTH 00°14'06" EAST, ALONG THE EAST LINE OF SAID LOT 4 AND LOT 3, A DISTANCE OF 1312.16 FEET TO THE SOUTHEAST CORNER OF AFORESAID LOT 3, THENCE RUN SOUTH 89°011'16" WEST, ALONG THE SOUTH LINE OF SAID LOT 3, A DISTANCE OF 103.86 FEET TO A POINT ON THE NORTHEASTERLY RIGHT OF WAY LINE OF PROPOSED GOODMAN ROAD; THENCE RUN NORTH 49°56'59" WEST ALONG SAID PROPOSED NORTHEASTERLY RIGHT OF WAY LINE, A DISTANCE OF 1583.51 FEET TO A POINT ON THE WEST LINE OF AFORESAID LOT 6; THENCE RUN NORTH 00°01'28" WEST, ALONG THE WEST LINE OF SAID LOT 6, A DISTANCE OF 274.71 FEET TO THE NORTHWEST CORNER OF SAID LOT 6; THENCE RUN NORTH 89°07'35" EAST, ALONG THE NORTH LINE OF LOTS 6, 5 AND 4 OF AFORESAID BLOCK A, A DISTANCE OF 1310.89 FEET TO THE POINT OF BEGINNING.

As of the effective date of this Report, the apparent record Fee Simple title owner(s) to the abovedescribed real property is/are:

Westside SPE, LLC, a Florida limited liability company, by virtue of the Certificate of Title recorded April 26, 2013 in Official Records Book 4432, Page 2003, Public Records of Osceola County, Florida.

The following liens against the said real property recorded in the aforesaid Public Records have been found:

A. First Mortgage Deed and Security Agreement executed by Westside SPE, LLC, a Florida limited liability company, Mortgagor, in favor of U.S. Bank National Association, a national banking association, its successors and assigns, Mortgagee, dated June 3, 2013 and recorded June 14, 2013 in Official Records Book 4457, Page 1022, Public Records of Osceola County, Florida.

Other matters found of record:

- 1. Map of Florida Fruit & Truck Land Co. recorded in Plat Book B, Page 68, Public Records of Osceola County, Florida.
- Preliminary Development Agreement for the Bahama Bay Resort and Stormwater Retention Pond Portion of the Westside DRI recorded October 10, 2001 in Official Records Book 1942, Page 89, Public Records of Osceola County, Florida.

- 3. Westside Development of Regional Impact Development Order recorded November 7, 2002 in Official Records Book 2142, Page 606 and together with the Westside Development of Regional Impact Amended and Restated Development Order recorded March 25, 2005 in Official Records Book 2739, Page 1040 and as corrected by the Westside Development of Regional Impact Amended and Restated Development Order recorded May 2, 2005 in Official Records Book 2769, Page 1549 and together with the Amended and Restated Development Order for Westside DRI recorded August 11, 2005 in Official Records Book 2867, Page 827 and together with the Westside DRI 1st Amendment to the Amended and Restated Development Order recorded March 26, 2007 in Official Records Book 3440, Page 2664 and together with the 3rd Amended and Restated Development Order for Westside DRI recorded March 28, 2008 in Official Records Book 3663, Page 1264 and together with the Resolution No. 16-044R recorded January 13, 2016 in Official Records Book 4899, Page 996, all of the Public Records of Osceola County, Florida.
- 4. South Florida Water Management Environmental Resource Permit Notice recorded April 27, 2004 in Official Records Book 2496, Page 2668, Public Records of Osceola County, Florida.
- Notice of Establishment of the Westside Community Development District recorded September 28, 2004 in Official Records Book 2604, Page 2958 and together with the Amended and Restated Notice of Establishment of the Westside Community Development District recorded September 12, 2007 in Official Records Book 3559, Page 2910, all of the Public Records of Osceola County, Florida.
- Deed of Conservation Easement recorded December 20, 2004 in Official Records Book 2665, Page 2958 and together with the Consent to Encroachment recorded September 29, 2016 in Official Records Book 5033, Page 1347 and together with the Partial Release of Conservation Easements recorded September 29, 2016 in Official Records Book 5033, Page 1464, all of the Public Records of Osceola County, Florida.
- 7. Lien of Record of the Westside Community Development District recorded February 23, 2005 in Official Records Book 2708, Page 2144, Public Records of Osceola County, Florida.
- Declaration of Consent to Jurisdiction of Community Development District and to Imposition of Special Assessments recorded February 23, 2005 in Official Records Book 2708, Page 2151, Public Records of Osceola County, Florida.
- 9. Final Judgment of Validation recorded April 12, 2005 in Official Records Book 2753, Page 1575, Public Records of Osceola County, Florida.
- Interlocal Agreement recorded June 1, 2005 in Official Records Book 2791, Page 737 and together with the Amendment to Interlocal Agreement recorded August 23, 2007 in Official Records Book 3549, Page 1514, all of the Public Records of Osceola County, Florida.
- 11. Lien of Record of the Westside Community Development District recorded December 29, 2005 in Official Records Book 3012, Page 863 and together with the Amended and Restated Notice of Collection Agreement for Special Assessments (Series 2005 and 2007 Bonds) (Westside Community Development District) recorded December 19, 2014 in Official Records Book 4711, Page 1019 and together with the Partial Release of Unexchanged Series 2005 Lien and Unexchanged Series 2007 Lien recorded October 2, 2019 in Official Records Book 5599, Page 640, all of the Public Records of Osceola County, Florida.
- 12. Notice of Collection Agreement for Special Assessments recorded January 5, 2006 in Official Records Book 3020, Page 359, Public Records of Osceola County, Florida.
- Declaration of Consent to Jurisdiction of Westside Community Development District and to Imposition of Special Assessments recorded January 30, 2006 in Official Records Book 3049, Page 288, Public Records of Osceola County, Florida.
- 14. The Tohopekaliga Water Authority/Westside CDD/Westside Property Holdings, Inc. Water and Wastewater and Reclaimed Water Service Agreement recorded February 20, 2006 in Official

Records Book 3071, Page 1898 and re-recorded August 11, 2006 in Official Records Book 3244, Page 850, Public Records of Osceola County, Florida.

- 15. Declaration of Protective Covenants and Restrictions for Westside recorded November 17, 2006 in Official Records Book 3335, Page 554 and together with the First Amendment to By-Laws of Westside Master Homeowners Association, Inc. recorded February 16, 2016 in Official Records Book 4914, Page 485 and together with the Second Amendment to By-Laws of Westside Master Homeowners Association, Inc. recorded March 5, 2018 in Official Records Book 5296, Page 280 and together with the Third Amendment to By-Laws of Westside Master Homeowners Association, Inc. recorded March 5, 2018 in Official Records Book 5296, Page 280 and together with the Third Amendment to By-Laws of Westside Master Homeowners Association, Inc. recorded August 29, 2019 in Official Records Book 5581, Page 1238, all of the Public Records of Osceola County, Florida.
- 16. Notice of Collection Agreement for Special Assessments recorded December 10, 2007 in Official Records Book 3606, Page 2687, Public Records of Osceola County, Florida.
- 17. Lien of Record of the Westside Community Development District recorded December 13, 2007 in Official Records Book 3609, Page 836 and together with the Amended and Restated Notice of Collection Agreement for Special Assessments (Series 2005 and 2007 Bonds) (Westside Community Development District) recorded December 19, 2014 in Official Records Book 4711, Page 1019 and together with the Partial Release of Unexchanged Series 2005 Lien and Unexchanged Series 2007 Lien recorded October 2, 2019 in Official Records Book 5599, Page 640, all of the Public Records of Osceola County, Florida.
- Declaration of Consent to Jurisdiction of Westside Community Development District and to Imposition of Special Assessments recorded December 13, 2007 in Official Records Book 3609, Page 843, Public Records of Osceola County, Florida.
- 19. Deed of Conservation Easement from Maesbury Homes, Grantor, to the South Florida Water Management District, Grantee, recorded December 21, 2007 in Official Records Book 3614, Page 1387 and together with the Consent to Encroachment recorded September 29, 2016 in Official Records Book 5033, Page 1347 and together with the Partial Release of Conservation Easements recorded September 29, 2016 in Official Records Book 5033, Page 1464, all of the Public Records of Osceola County, Florida.
- South Florida Water Management District Notice of Environmental Resource or Surface Water Management Permit recorded June 8, 2011 in Official Records Book 4138, Page 1973, Public Records of Osceola County, Florida.
- Grant of Easements in favor of Sabal Trail Transmission, LLC, a Delaware limited liability company, recorded November 3, 2015 in Official Records Book 4866, Page 2235, Public Records of Osceola County, Florida.
- 22. Resolution No. 16-044R recorded January 13, 2016 in Official Records Book 4899, Page 996, Public Records of Osceola County, Florida.
- 23. Quit Claim Deed for Proposed Goodman Road recorded April 6, 2018 in Official Records Book 5312, Page 1753, Public Records of Osceola County, Florida. NOTE: This Quit Claim Deed is being shown since a survey has not been obtained as to the location of the proposed Goodman Road identified in the legal description herein.
- 24. Lien of Record of Westside Community Development District (2019 Bonds) recorded October 2, 2019 in Official Records Book 5599, Page 652, Public Records of Osceola County, Florida.
- Notice of Collection for Special Assessments (Series 2019 Bonds) (Westside Community Development District) recorded October 2, 2019 in Official Records Book 5599, Page 664, Public Records of Osceola County, Florida.

NOTE: 2020 Real Property Taxes in the gross amount of \$183.84 are DUE AND PAYABLE, under Tax I.D. No. R182527-3160000A0030.

Public Records shall be defined herein as those records currently established under the Florida Statutes for the purpose of imparting constructive notice of matters relating to real property to purchasers for value and without knowledge.

This Report shows only matters disclosed in the aforesaid Public Records, and it does not purport to insure or guarantee the validity or sufficiency of any documents noted herein; nor have the contents of any such documents been examined for references to other liens or encumbrances. This Report is not to be construed as an opinion, warranty, or guarantee of title, or as a title insurance policy; and its effective date shall be the date above specified through which the Public Records were searched. This Report is being provided for the use and benefit of the Addressee(s) only, and it may not be used or relied upon by any other party. This Report may not be used by a Fidelity National Title Insurance Company title insurance commitment or policy.

This Report is not title insurance. Pursuant to s. 627.7843, Florida Statutes, the maximum liability of the issuer of this property information report for errors or omissions in this property information report is limited to the amount paid for this property information report, and is further limited to the person(s) expressly identified by name in the property information report as the recipient(s) of the property information report.

Fidelity National Title Insurance Company

Justin Lippard

Justin Lippard/Commercial Examiner - (407)618-2985 - justin.lippard@fnf.com

SECTION VII



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

August 19, 2020

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 and each major fund for the General Fund as of and for the year ended September 30, 2020 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, 2020.

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.

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.

Fort Pierce / Stuart



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



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. 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.



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, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.

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

Because Berger, Toombs, Elam, Gaines & Frank will rely on Westside Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Westside Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Westside Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

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.



The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Katie Costa. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

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.

Fees, Costs and Access to Workpapers

Our fees for the 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, 2020 will not exceed \$3,875 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 audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. 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.



Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Westside Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Westside Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Westside Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

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 emphasisof-matter or other-matter paragraph(s), or withdraw from the engagement.

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;
- Management letter required by the Auditor General, State of Florida; and
- Attestation reports required by the Auditor General, State of Florida.

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,

DURAIR

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

Confirmed on behalf of the addressee:

4 Grung 2021



Judson B. Baggett MBA, CPA, CVA, Partner Marci Reutimann CPA, Partner

6815 Dairy Road
 Zephyrhills, FL 33542
 (813) 788-2155

周 (813) 782-8606

Report on the Firm's System of Quality Control

To the Partners October 30, 2019 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, 2019. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

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, 2019, 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*.

att, Kentiman & associates, CPAs PA BAGGETT, REUTIMANN & ASSOCIATES, CPAS, PA and & Associates, CTAS P.A. US: JAIG

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA) National Association of Certified Valuation Analysts (NACVA)

ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS, ELAM, GAINES AND FRANK AND WESTSIDE COMMUNITY DEVELOPMENT DISTRICT (DATED AUGUST 19, 2020)

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: Distart Marye
Date: August 19, 2020	Date: 1/4/21

SECTION VIII



KATRINA S. SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

Westside CDD

This Data Sharing And Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **Westside CDD**, hereafter referred to as agency, can acquire and use Osceola County Property Appraiser (OCPA) data that is exempt from Public Records disclosure as defined in <u>FS 119.071</u>.

The confidentiality of personal identifying and location information including: names, physical, mailing, and street addresses, parcel ID, legal property description, neighborhood name, lot number, GPS coordinates, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, will be protected as follows:

- 1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
- 2. The **agency** will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
- 3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
- 4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
- 5. The **agency** shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.
- 6. The terms of this Agreement shall commence on January 1, 2021 and shall run until December 31, 2021, the date if signature by the parties notwithstanding. This Agreement shall not automatically renew. A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Osceola County Property Appraiser, through its duly authorized representative, and the **agency**, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement as of the last below written date.

OSCEOLA COUNTY PROPERTY APPRAISER	Westside CDD
Signature:	Signature:
Print: Katrina S. Scarborough	Print: Jasen M, Sha
Date:	Title: Assumt Serving
	Date: 2/29/20

Please returned signed original copy in the enclosed self-addressed envelope, no later than January 31, 2021

2505 E IRLO BRONSON MEMORIAL HWY KISSIMMEE, FL 34744 (407) 742-5000 INFO@PROPERTY-APPRAISER.ORG & PROPERTY-APPRAISER.ORG

SECTION IX



Proposal #99933 Date: 12/08/2020 From: Vincent Pablo

Proposal For		Location	
Westside CDD c/o GMS-CF, LLC 9145 Narcoossee Rd Suite A206 Orlando, FL 32827	main: mobile:	9020 W Irlo Bronson Memo Kissimmee, FL 34747	orial Hwy
Property Name: Westside CDD			
Rip and Lay of St Augustine		Terms: Net 30	
ITEM DESCRIPTION			Quantity
General Labor Prep work removal and disposal of t	urf along West side Blvd at Conner	of Monaco	30.00
Sod			3.00
Client Notes			
		SUBTOTAL	\$2,859.75
Signature		SALES TAX	\$0.00
x		TOTAL	\$2,859.75

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charge a 1.5% a month, 18% annual percentage rate. Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Contact	Assigned To
Print Name:	Vincent Pablo vpablo@yellowstonelandscape.com
Title:	
Date:	



Proposal #99930 Date: 12/08/2020 From: Vincent Pablo

Proposal For		Location	
Westside CDD c/o GMS-CF, LLC 9145 Narcoossee Rd Suite A206 Orlando, FL 32827	main: mobile:	9020 W Irlo Bronson Mer Kissimmee, FL 34747	norial Hwy
Property Name: Westside CDD			
Rip and Lay of St Augustine		Terms: Net 30	
ITEM DESCRIPTION			Quantity
General Labor Prep work removal and disposal of line in south bound lane Knock out Rose, 3 GAL (UPDATE (/d near Solara center medium and curb	
•	,	n into center island at the Conner of	4.00
Sod			1.00
Client Notes			
		SUBTOTAL	\$1,324.88
Signature		SALES TAX	\$0.00
x		TOTAL	\$1,324.88

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charge a 1.5% a month, 18% annual percentage rate. Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Contact	Assigned To
Print Name:	Vincent Pablo vpablo@yellowstonelandscape.com
Title:	
Date:	

Westside blvd Vincent Pablo

Westside CDD Proposal

Identified 6 Concerns

Tuesday, December 15, 2020

Westside CDD Proposal

Westside blvd 1

Westside Blvd Southbound Center Island just past Solara ph 1 entrance

1.Removal of Jasmine at the request of the CDD and installation of St Augustine 24x4=96sf

2.Same island northbound lane installation of St Augustine Also 24x4=96 and 15x2=30 total of 126sf



Westside blvd 2

Westside Boulevard southbound lane near pedestrian crossing sidewalk to Solara phase 1

Approximately 10 ft.² of turf to finish tree ring







Westside blvd 3

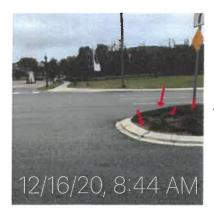
W. Side Blvd. Southbound Lane located at the end of the sidewalk Solara phase one side

Installation of turf at the request of the CDD 400sf

Complete

З

Westside CDD Proposal



Westside blvd 4

Center island across the way from main entrance to the Solara phase one plug in approx (8)1 gallon Jasmine to fill in various bare areas

Complete [



Westside blvd 5

Installation of (6) 3gallon knockout roses to replace ones damaged by a vehicle that ran through the island at the corner of Monaco and Sand mine

Complete

4

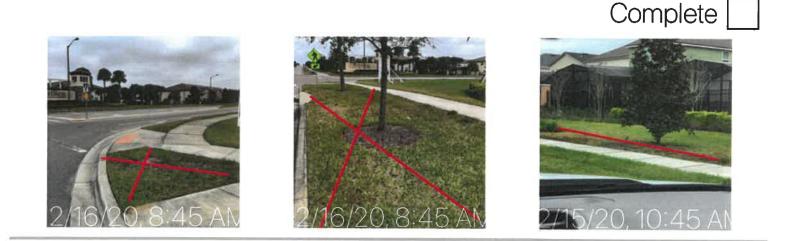
5

Westside blvd 6

1.Remove and replace with turf at the corner of Westside Boulevard and Monaco 10x10=100sf

2.Remove and replace week turf field in with weeds 45x8=810sf

3.Removal of jasmine and reinstallation of Saint Augustine 50x14=700sf



SECTION X

:

RESOLUTION 2021-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRIC **RATIFYING THE DISTRICT'S ENROLLMENT IN THE E-**VERIFY SYSTEM: APPROVING AND RATIFYING EXECUTION MEMORANDUM OF THE OF UNDERSTANDING; RATIFYING PRIOR ACTIONS OF THE CHAIRMAN, VICE CHAIRMAN AND DISTRICT STAFF RELATED TO **ENROLLMENT** AND COMPLIANCE WITH THE **E-VERIFY** SYSTEM; DELEGATING AUTHORITY TO THE CHAIRMAN, VICE CHAIRMAN AND DISTRICT MANAGER TO TAKE ALL ACTIONS NECESSARY OR PRUDENT TO MAINTAIN COMPLIANCE WITH THE **E-VERIFY** SYSTEM: PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Osceola County, Florida; and

WHEREAS, Section 448.095, *Florida Statutes* became effective on January 1, 2021 by the passage of the Florida Senate Bill 664. Section 448.095, *Florida Statutes* requires that beginning as of January 1, 2021, the District, its contractors and subcontractors are required to enroll with and use the E-Verify system to verify the work authorization status of all newly hired employees. As part of the enrollment process in the E-Verify system, the District is required to execute the E-Verify system's Memorandum of Understanding; and

WHEREAS, the District's Board of Supervisors desires to adopt this Resolution in order to approve and ratify the District's enrollment in the E-Verify system; to approve and ratify the executed E-Verify Memorandum of Understanding; to ratify prior actions of the Chairman, Vice Chairman and/or District Staff related to enrollment and compliance with the E-Verify system; and to delegate authority to the Chairman, Vice Chairman and District Manager to take any and all necessary actions to maintain compliance with the E-Verify system.

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

1. Recitals. The recitals so stated are true and correct and by this reference are incorporated herein.

2. Authority for this Resolution. This Resolution is adopted pursuant to the provisions of Florida law, Chapter 190, *Florida Statutes*.

3. Approval and Ratification of the District's Enrollment in the E-Verify System and Execution of the E-Verify System's Memorandum of Understanding. The District finds it to be in its best interest to, and hereby does, approve and ratify the District's enrollment in the E-Verify system and the execution of the E-Verify system's Memorandum of Understanding.

4. Ratification and Approval of Prior Actions. All prior actions taken to date by the Chairman, Vice Chairman and/or District Staff in order to ensure the District's compliance with the E-Verify system are hereby approved, confirmed and ratified.

5. Delegation of Authority to Chairman, Vice Chairman and District Manager to Take Actions Necessary to Maintain Compliance With the E-Verify System. The Chairman, Vice Chairman and District Manager, are hereby delegated authority to execute any and all documents and take any and all actions necessary and/or prudent to ensure the District's continuing compliance with the E-Verify system.

6. Severability. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

7. Conflicts. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

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

PASSED AND ADOPTED this day of , 2021.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

ATTEST:

By:	By:

Name: Secretary/Asst. Secretary

Name: Chairman/Vice-Chairman

LATHAM, LUNA, EDEN & BEAUDINE, LLP

MEMORANDUM

To: District Managers/Supervisors

From: Jan Albanese Carpenter, Esq. and Kristen E. Trucco, Esq.

Date: January 4, 2021

Subject: E-Verify Requirements Under Section 448.095, Florida Statutes

The Florida Legislature enacted Section 448.095, *Florida Statutes*, which went into effect as of January 1, 2021. This statute requires Community Development Districts to register with and use the U.S. Department of Homeland Security's "E-Verify system" in order to verify the work authorization status of all newly hired employees. The statute also requires that the District's contractors and subcontractors register with and use the "E-Verify system." The District, contractor and subcontractor are prohibited from entering into a contract unless each party to the contract registers with and uses the E-Verify system.

If a District's contractor enters into a contract with a subcontractor, the subcontractor must provide the contractor with an Affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The contractor is required to keep a copy of the Affidavit for the duration of the agreement.

In addition, Section 448.095, *Florida Statutes* requires that the District, contractor or subcontractor must terminate a contract with a person or entity if the District, contractor or subcontractor has a good faith belief that such person or entity has violated Section 448.09(1), *Florida Statutes*:

"It shall be unlawful for any person knowingly to employ, hire, recruit, or refer, either for herself or himself or on behalf of another, for private or public employment within the state, an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States."

If the District has a good faith belief that a subcontractor knowingly violated Section 448.095(2)(c), *Florida Statutes*, but the contractor otherwise complied, the District shall promptly notify the contractor and order the contractor to immediately terminate the contract with the subcontractor.

If the District or any other public employer terminates an agreement with a contractor for knowingly violating Section 448.095(2)(c), *Florida Statutes*, the contractor may not be awarded a public contract for at least one (1) year after the date on which the Agreement was terminated. Moreover, a contractor is liable for any additional costs incurred by the District as a result of the termination of a contract due to the foregoing.

For each District, the District Manager shall immediately take the following steps:

1. Enroll your District in the "E-Verify system" at: <u>https://www.e-verify.gov/</u>. To enroll, the Chairperson or other authorized signer for the District must electronically sign the "E-Verify Memorandum of Understanding for Employers" ("MOU"). The District's Board of Supervisors shall ratify the execution of the MOU thereafter. The MOU details the responsibilities of the Social Security Administration, the U.S. Department of Homeland Security and the District.

As outlined in the attached "E-Verify User Manual," under the E-Verify system, the District's responsibilities include:

- Agreeing to follow the guidelines outlined in the MOU and the E-Verify User Manual (attached);
- Notifying each job applicant of E-Verify participation by clearly displaying the "Notice of E-Verify Participation" and the "Right to Work" posters in English and Spanish (posters are available in the Employer Resources page at: <u>https://www.e-verify.gov/employers/employer-resources</u>);
- Completing Form I-9 for each newly hired employee before creating a case in the E-Verify system;
- Obtaining a Social Security number for each newly hired employee on Form I-9;
- Ensuring that "Form I-9 List B" identity documents include a photograph;
- Creating a case for each newly hired employee no later than the third business day after he or she starts work for pay;
- Entering the employee's email address in the E-Verify system if it was provided on Form I-9;
- Providing each employee with notice of and opportunity to take action in the event of a "Tentative Nonconfirmation," as described in the attached **E-Verify User Manual**; and
- Ensuring that all personally identifiable information is safeguarded.

2. Of great importance, the District Manager must ensure that E-Verify system language requiring compliance is included in all contracts/agreements entered into by the District: We can assist you in drafting the appropriate language to alert contractors to these new requirements as contracts are bid or proposals requested, and then for the actual contracts when they are drafted..

To confirm compliance, the District may ask contractors to provide a Certificate from the E-Verify system or other proof of registration with the E-Verify system.

Thank you for your attention to this matter and please contact us with any questions.







THE E-VERIFY MEMORANDUM OF UNDERSTANDING FOR EMPLOYERS

ARTICLE I PURPOSE AND AUTHORITY

The parties to this agreement are the Department of Homeland Security (DHS) and the Westside Community Development District (Employer). The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

ARTICLE II RESPONSIBILITIES

A. RESPONSIBILITIES OF THE EMPLOYER

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system;

- a. Notice of E-Verify Participation
- b. Notice of Right to Work

2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.

3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the employer is separated from the company or no longer needs access to E-Verify.

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4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.

5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.

a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.

6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:

a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.

b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.

Note: Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.

7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.

8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the antidiscrimination requirements of section 274B of the INA with respect to Form I-9 procedures.

a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between \$550 and \$1,100 for each failure to notify DHS of continued employment following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly





employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(I)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status Page 3 of 17 E-Verify MOU for Employers | Revision Date 06/01/13





(including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact OSC at 1-800-255-8155 or 1-800-237-2515 (TDD).

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at <u>E-Verify@dhs.gov</u>. Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and other agents, upon Page 4 of 17 E-Verify MOU for Employers | Revision Date 06/01/13





reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that E-Verify trademarks and logos may be used only under license by DHS/USCIS (see <u>M-795 (Web)</u>) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

B. RESPONSIBILITIES OF FEDERAL CONTRACTORS

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract, whichever date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.





b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.

c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin E-Verify verification of all existing employees within 180 days after the election.

e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:

- i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,
- ii. The employee's work authorization has not expired, and

iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).

f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:

i. The Employer cannot determine that Form I-9 complies with Article II.A.6,

ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or

iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with





Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

C. RESPONSIBILITIES OF SSA

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

D. RESPONSIBILITIES OF DHS

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

a. Automated verification checks on alien employees by electronic means, and Page 7 of 17 E-Verify MOU for Employers | Revision Date 06/01/13





b. Photo verification checks (when available) on employees.

2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.

3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.

4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.

5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC), Civil Rights Division, U.S. Department of Justice.

6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.

7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.

8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.

9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

ARTICLE III REFERRAL OF INDIVIDUALS TO SSA AND DHS

A. REFERRAL TO SSA

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify Page 8 of 17 E-Verify MOU for Employers | Revision Date 06/01/13





case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.

4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

B. REFERRAL TO DHS

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.

4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the

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employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.

6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:

- a. Scanning and uploading the document, or
- b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).

7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.

8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

ARTICLE IV

SERVICE PROVISIONS

A. NO SERVICE FEES

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

ARTICLE V

MODIFICATION AND TERMINATION

A. MODIFICATION

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.

2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.

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B. TERMINATION

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.

2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.

3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.

4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

ARTICLE VI

PARTIES

A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.

B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.

C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.

D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.

E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to,

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Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the Employer.

To be accepted as an E-Verify participant, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify at 1-888-464-4218.





Approved by:

Title	
Date	
01/27/2021	
1 Division	
Title	
Title	
Title Date	
	Date





Informatio	on Required for the E-Verify Program				
Information relating to your Company:					
Company Name	Westside Community Development District				
Company Facility Address	219 E. Livingston St Orlando, FL 32801				
Company Alternate Address					
County or Parish	ORANGE				
Employer Identification Number	202113846				
North American Industry Classification Systems Code	925				
Parent Company					
Number of Employees	1 to 4				
Number of Sites Verified for	1				





Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

FLORIDA 1 site(s)

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Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

NameKelly AdamsPhone Number(865) 717 - 7700Fax Numberkadams@gmstnn.comEmail Addresskadams@gmstnn.comNameDarren A De SantisPhone Number(954) 721 - 8681 ext. 208Fax NumberFax Number

Email Address ddesantis@gmssf.com

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SECTION XI

Westside Community Development District

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

February 11, 2021

Lerner Real Estate Advisors Attn: Leah Popelka 3014 Palmira Avenue, Suite 301 Tampa, FL 33629

Re: Westside CDD Dissemination Agent Services

Dear Ms. Popelka:

In accordance with the agreement for Dissemination Agent Services between the Westside Community Development District (the "District") and Lerner Reporting Services ("Lerner"), dated October 4, 2016, this letter constitutes the District's formal notice to Lerner of its termination of the agreement. The termination is effective immediately. The successor to Lerner is responsible for all reporting after October 1, 2020.

Please feel free to contact me if you should have any questions regarding this matter.

Sincerely,

Jason M. Showe, District Manager

SECTION XII

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RESOLUTION 2021-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2021/2022 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, 2021, a proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("Fiscal Year 2021/2022"); 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 2021/2022 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:	August 3, 2021
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 6th DAY OF APRIL, 2021.

ATTEST:

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

Secretary

By:_____ Its:_____

Westside Community Development District

Proposed Budget FY2022



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Community Development District

Proposed Budget General Fund

	Adopted Budget FY2021	Actuals Thru 2/28/21	Projected Next 7 Months	Total Projected 9/30/21]	Proposed Budget FY2022
Revenues						
Maintenance Assessments	\$ 566,228	\$ 417,864	\$ 148,364	\$ 566,228	\$	566,228
Interest Income	\$ 5,000	\$ 464	\$ 560	\$ 1,024	\$	1,000
Carry Forward Balance	\$ 377,986	\$ 750,731	\$ -	\$ 750,731	\$	268,334
Total Revenues	\$ 949,214	\$ 1,169,059	\$ 148,924	\$ 1,317,983	\$	835,561
<u>Expenditures</u>						
Administrative						
Supervisor Fees	\$ 12,000	\$ -	\$ 7,000	\$ 7,000	\$	12,000
FICA Expense	\$ 918	\$ -	\$ 536	\$ 536	\$	918
Engineering Fees	\$ 10,500	\$ 1,069	\$ 9,431	\$ 10,500	\$	10,500
Legal Services	\$ 40,000	\$ 3,426	\$ 16,000	\$ 19,426	\$	40,000
Arbitrage Fees	\$ 3,250	\$ 1,350	\$ 1,900	\$ 3,250	\$	3,250
Management Fees	\$ 42,207	\$ 17,586	\$ 24,621	\$ 42,207	\$	43,473
Information Technology	\$ 1,320	\$ 417	\$ 770	\$ 1,187	\$	1,650
Website Maintenance	\$ 880	\$ -	\$ 513	\$ 513	\$	1,100
Dissemination Fees	\$ 20,000	\$ 7,033	\$ 8,167	\$ 15,200	\$	14,000
Trustee Fees	\$ 20,142	\$ 7,435	\$ 12,707	\$ 20,142	\$	20,142
Assessment Roll Services	\$ 12,500	\$ 12,500	\$ -	\$ 12,500	\$	12,500
Auditing Services	\$ 3,875	\$ -	\$ 3,875	\$ 3,875	\$	3,925
Telephone	\$ 100	\$ -	\$ 58	\$ 58	\$	100
Postage	\$ 2,250	\$ 198	\$ 1,313	\$ 1,511	\$	2,250
Insurance - General Liability	\$ 8,750	\$ 8,325	\$ -	\$ 8,325	\$	9,200
Printing and Binding	\$ 1,500	\$ 34	\$ 875	\$ 909	\$	1,500
Legal Advertising	\$ 1,800	\$ -	\$ 1,800	\$ 1,800	\$	1,800
Other Current Charges	\$ 1,250	\$ 875	\$ 729	\$ 1,604	\$	1,600
Office Supplies	\$ 400	\$ 1	\$ 233	\$ 234	\$	400
Property Appraiser's Fee	\$ 700	\$ 658	\$ -	\$ 658	\$	700
Property Taxes	\$ 10	\$ 181	\$ -	\$ 181	\$	200
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$	175
Settlement Agreement Payment	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$	-
<u>Total Administrative</u>	\$ 209,527	\$ 86,262	\$ 90,528	\$ 176,790	\$	181,383

Community Development District

Proposed Budget General Fund

		Adopted Budget FY2021		Actuals Thru 2/28/21		Projected Next 7 Months		Total Projected 9/30/21		Proposed Budget FY2022
Operations & Maintenance										
Landscape Maintenance	\$	212,490	\$	85,638	\$	119,403	\$	205,041	\$	212,490
Oak Tree Maintenance	\$	-	\$	-	\$	-	\$	-	\$	25,000
Irrigation Repairs	\$	15,000	\$	2,409	\$	8,750	\$	11,159	\$	15,000
Plant Replacement	\$	30,000	\$	-	\$	17,500	\$	17,500	\$	30,000
Electric	\$	1,500	\$	78	\$	140	\$	218	\$	1,500
Streetlighting	\$	73,000	\$	21,751	\$	31,500	\$	53,251	\$	73,000
Irrigation Water	\$	58,000	\$	19,104	\$	28,000	\$	47,104	\$	58,000
Property Insurance	\$	5,000	\$	1,045	\$	-	\$	1,045	\$	5,000
Field Management	\$	19,697	\$	8,207	\$	11,490	\$	19,697	\$	20,288
Lake & Wetland Maintenance	\$	30,000	\$	5,375	\$	6,450	\$	11,825	\$	18,900
Sidewalk Repairs & Maintenance	\$	4,000	\$	-	\$	2,333	\$	2,333	\$	4,000
Contingency	\$	26,000	\$	-	\$	15,167	\$	15,167	\$	26,000
Stormwater/Lake Repair	\$	15,000	\$	-	\$	8,750	\$	8,750	\$	15,000
Total Operations & Maintenance	\$	489,687	\$	143,607	\$	249,482	\$	393,090	\$	504,178
Total Ermonditures	\$	699,214	\$	229,870	\$	340,011	\$	569,880	\$	60F F61
Total Expenditures	\$	699,214	\$	229,870	\$	340,011	2	509,880	\$	685,561
<u>Other Sources/(Uses)</u>										
Transfer Out - Capital Reserve	\$	(250,000)	\$	-	\$	(250,000)	\$	(250,000)	\$	(150,000)
	Ŷ	(200,000)	Ψ		Ψ	(200,000)	Ψ	(200,000)	Ψ	(100,000)
<u>Subtotal Other Sources/(Uses)</u>	\$	(250,000)	\$	-	\$	(250,000)	\$	(250,000)	\$	(150,000)
Excess Revenues/(Expenditures)	\$	-	\$	939,190	\$	(441,087)	\$	498,103	\$	-
		let Assessments hts & Collections		<u>FY2019</u> \$681,730 \$43,515		<u>FY2020</u> \$589,434 \$37,623		<u>FY2021</u> \$566,228 \$36,142		<u>FY2022</u> \$566,228 \$36,142
		oss Assessments		\$725,245		\$627,057		\$602,370		\$602,370
		Units		4609		\$3,985		3828.11		3828.11
	Per Unit Gro	ss Assessment		\$157		\$157		\$157		\$157
		Vet Assessments		\$681,730		\$589,434		\$566,228		\$566,228
		velopable Units		4609 \$149		\$3,985		3828.11		3828.11
	Per Unit r	let Assessments		\$148		\$148		\$148		\$148

Revenues:

Maintenance Assessments

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

Interest Income

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

Expenditures:

Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering Fees

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

Legal Services

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

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.

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.

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.

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.

Assessment Roll Services

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

Auditing Services

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

<u>Telephone</u>

Telephone and fax machine expenses.

<u>Postage</u>

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

Insurance – General Liability

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

Printing and Binding

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

Legal Advertising

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

Other Current Charges

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

Office Supplies

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

Property Appraiser's Fee

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

Property Taxes

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

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.

	Monthly	Annual
Description	Amount	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
Total		\$212,490

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.

<u>Plant Replacement</u>

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

<u>Electric</u>

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	\$50	\$600
	Contingency		\$900
Total			\$1,500

Streetlights

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

Account #	Address	Estimated Monthly Amount	Estimated Annual Amount
09047 36125	000 Westside Blvd Lite, Entrance Contingency - Streetlight	\$4,400	\$52,800 \$20,200
Total			\$73,000

Irrigation Water

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

Account #	Address	Estimated Monthly Amount	Estimated Annual Amount
2118575-1129340	0 Westside Blvd Reclaim	\$4,300	\$51,600
2118575-1124768	2400 Blk Even Westside Blvd	\$20	\$240
	Contingency		\$6/160
Total			\$58,000

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.

	Monthly	Annual
Description	Amount	Amount
Stormwater Pond Plant Management Mitigation Maintenance	\$1,075	\$12,900 \$6,000
Total		\$18,900

Sidewalk Repairs & Maintenance

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

<u>Contingency</u>

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

Revenues	Adopted Budget FY2021	Proposed Budget FY2022
Assessments - Series 2005-2	\$ 180,010	\$ 110,963
Total Revenues	\$ 180,010	\$ 110,963
Free addition of		
Expenditures		
Debt Service Obligation	\$ 110,964	\$ 110,963
Total Expenditures	\$ 110,964	\$ 110,963
Excess Revenues/(Expenditures)	\$ 69,046	\$ -

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

	Adopted Budget FY2021	Proposed Budget FY2022
Revenues		
Assessments - Series 2007-2	\$ 63,724	\$ 39,800
Total Revenues	\$ 63,724	\$ 39,800
Expenditures.		
Debt Service Obligation	\$ 39,800	\$ 39,800
Total Expenditures	\$ 39,800	\$ 39,800
Excess Revenues/(Expenditures)	\$ 23,924	\$ -

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

	Adopted Budget FY2021	Actuals Thru 2/28/21	Projected Next 7 Months	Total Projected 9/30/21	Proposed Budget FY2022	
Revenues						
Assessments	\$ 230,130	\$ 190,632	\$ 39,498	\$ 230,130	\$	230,130
Interest	\$ -	\$ 4	\$ -	\$ 4	\$	-
Carryforward Surplus (1)	\$ 100,415	\$ 102,035	\$ -	\$ 102,035	\$	104,369
Total Revenues	\$ 330,545	\$ 292,671	\$ 39,498	\$ 332,169	\$	334,499
<u>Expenditures</u>						
Interest - 11/1	\$ 86,400	\$ 86,400	\$ -	\$ 86,400	\$	85,025
Interest - 5/1	\$ 86,400	\$ -	\$ 86,400	\$ 86,400	\$	85,025
Principal - 5/1	\$ 55,000	\$ -	\$ 55,000	\$ 55,000	\$	60,000
Total Expenditures	\$ 227,800	\$ 86,400	\$ 141,400	\$ 227,800	\$	230,050
Excess Revenues/(Expenditures)	\$ 102,745	\$ 206,271	\$ (101,902)	\$ 104,369	\$	104,449

Interest - 11/1/2022 \$ 83,525

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

Community Development District Series 2018 Special Assessment Bonds

Amortization Schedule

Date	 Balance	 Prinicpal	 Interest	 Total
05/01/21	\$ 3,385,000.00	\$ 55,000.00	\$ 86,400.00	
11/01/21	\$ 3,330,000.00	\$ -	\$ 85,025.00	\$ 226,425.00
05/01/22	\$ 3,330,000.00	\$ 60,000.00	\$ 85,025.00	\$ -
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

Community Development District Series 2018 Special Assessment Bonds

Amortization Schedule

Date	Balance	Prinicpal	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
		\$ 3,385,000.00	\$ 2,995,010.00	\$ 6,380,010.00

Community Development District

Special Assessment Revenue Bonds - Series 2018

PRODUCT	<u>No. of Units</u>	Allocation of Par Debt Per Product Type	Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assesssment 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		

Community Development District Proposed Budget

Series 2019 - Solara Phase 2 Debt Service Fund

	Adopted Budget FY2021		Actuals Thru 2/28/21		Projected Next 7 Months			Total Projected 9/30/21	Proposed Budget FY2022		
Revenues											
Assessments	\$	203,846	\$	168,841	\$	35,005	\$	203,846	\$	203,846	
Interest	\$	-	\$	4	\$	-	\$	4	\$	-	
Carryforward Surplus (1)	\$	75,610	\$	75,601	\$	-	\$	75,601	\$	79,002	
Total Revenues	\$	279,456	\$	244,445	\$	35,005	\$	279,450	\$	282,848	
Expenditures											
Interest - 11/1	\$	72,724	\$	72,724	\$	-	\$	72,724	\$	71,727	
Interest - 5/1	\$	72,724	\$	-	\$	72,724	\$	72,724	\$	71,727	
Principal - 5/1	\$	55,000	\$	-	\$	55,000	\$	55,000	\$	60,000	
Total Expenditures	\$	200,448	\$	72,724	\$	127,724	\$	200,448	\$	203,454	
Excess Revenues/(Expenditures)	\$	79,008	\$	171,721	\$	(92,719)	¢	79,002	\$	79,395	

Interest - 11/1/2022

\$70,639

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

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

Amortization Schedule

Date	 Balance	Prinicpal	Interest	 Total
05/01/21	\$ 3,175,000.00	\$ 55,000.00	\$ 73,287.38	
11/01/21	\$ 3,120,000.00	\$ -	\$ 71,726.88	\$ 200,014.25
05/01/22	\$ 3,120,000.00	\$ 60,000.00	\$ 71,726.88	\$ -
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

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

Amortization Schedule

Total	Interest	Prinicpal	Balance	Date
-	\$ 25,341.25	\$ 155,000.00	\$ 1,045,000.00	\$ 05/01/44
201,923.7	\$ 21,582.50	\$ -	\$ 890,000.00	\$ 11/01/44
-	\$ 21,582.50	\$ 160,000.00	\$ 890,000.00	\$ 05/01/45
199,285.0	\$ 17,702.50	\$ -	\$ 730,000.00	\$ 11/01/45
-	\$ 17,702.50	\$ 170,000.00	\$ 730,000.00	\$ 05/01/46
201,282.5	\$ 13,580.00	\$ -	\$ 560,000.00	\$ 11/01/46
-	\$ 13,580.00	\$ 180,000.00	\$ 560,000.00	\$ 05/01/47
202,795.0	\$ 9,215.00	\$ -	\$ 380,000.00	\$ 11/01/47
-	\$ 9,215.00	\$ 185,000.00	\$ 380,000.00	\$ 05/01/48
198,943.7	\$ 4,728.75	\$ -	\$ 195,000.00	\$ 11/01/48
199,728.7	\$ 4,728.75	\$ 195,000.00	\$ 195,000.00	\$ 05/01/49
5,823,464.8	\$ 2,648,464.88	\$ 3,175,000.00	\$	

Community Development District

Special Assessment Revenue Bonds - Series 2019

PRODUCT	<u>No. of Units</u>	Allocation of Par Debt Per Product Type	Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assesssment 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		

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

	Adopted Budget FY2021	Actuals Thru 2/28/21	Projected Next 7 Months	Total Projected 9/30/21	Proposed Budget FY2022
Revenues					
Assessments	\$ 1,007,205	\$ 673,330	\$ 333,876	\$ 1,007,205	\$ 1,007,205
Interest	\$ -	\$ 21	\$ 10	\$ 31	\$ -
Carryforward Surplus (1)	\$ 499,671	\$ 488,438	\$ -	\$ 488,438	\$ 482,860
Total Revenues	\$ 1,506,877	\$ 1,161,788	\$ 333,886	\$ 1,495,674	\$ 1,490,066
Expenditur es					
Interest - 11/1	\$ 246,407	\$ 246,407	\$ -	\$ 246,407	\$ 237,307
Interest - 5/1	\$ 246,407	\$ -	\$ 246,407	\$ 246,407	\$ 237,307
Principal - 5/1	\$ 520,000	\$ -	\$ 520,000	\$ 520,000	\$ 540,000
Total Expenditures	\$ 1,012,814	\$ 246,407	\$ 766,407	\$ 1,012,814	\$ 1,014,614
Excess Revenues/(Expenditures)	\$ 494,063	\$ 915,381	\$ (432,521)	\$ 482,860	\$ 475,452

Interest - 11/1/2022 \$227,857

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

Community Development District Series 2019 (Refunding) Special Assessment Bonds

Amortization Schedule

Date	Balance	Prinicpal	Interest	Total
05/01/21	\$ 12,595,000.00	\$ 520,000.00	\$ 251,355.63	
11/01/21	\$ 12,075,000.00	\$ -	\$ 237,306.88	\$ 1,008,662.50
05/01/22	\$ 12,075,000.00	\$ 540,000.00	\$ 237,306.88	\$ - · · ·
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
		\$ 12,595,000.00	\$ 4,935,958.13	\$ 17,530,958.13

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 Assesssment 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													

Community Development District Proposed Budget

Series 2019 - Parcel K Debt Service Fund

	Adopted Budget FY2021	Actuals Thru 2/28/21	Projected Next 7 Months	Total Projected 9/30/21	Proposed Budget FY2022
Revenues					
Assessments	\$ 78,845	\$ 65,339	\$ 13,506	\$ 78,845	\$ 78,845
Interest	\$ -	\$ 3	\$ -	\$ 3	\$ -
Carryforward Surplus (1)	\$ 37,045	\$ 37,036	\$ -	\$ 37,036	\$ 41,943
Total Revenues	\$ 115,890	\$ 102,377	\$ 13,506	\$ 115,883	\$ 120,788
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)	\$ 41,950	\$ 65,407	\$ (23,464)	\$ 41,943	\$ 46,848

Interest - 11/1/2022 \$36,970

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

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

Amortization Schedule

DateBalancePrinicpalInterest $05/01/21$ \$1,860,000.00\$-\$36,970.00 $11/01/21$ \$1,860,000.00\$-\$36,970.00\$ $05/01/22$ \$1,860,000.00\$-\$36,970.00\$ $05/01/22$ \$1,860,000.00\$-\$36,970.00\$ $11/01/22$ \$1,860,000.00\$-\$36,970.00\$ $05/01/23$ \$1,860,000.00\$-\$36,970.00\$ $05/01/23$ \$1,860,000.00\$-\$36,970.00\$ $05/01/24$ \$1,860,000.00\$-\$36,970.00\$ $05/01/24$ \$1,860,000.00\$-\$36,970.00\$ $05/01/25$ \$1,860,000.00\$-\$36,970.00\$ $05/01/25$ \$1,860,000.00\$-\$36,970.00\$ $05/01/26$ \$1,860,000.00\$-\$36,970.00\$ $05/01/27$ \$1,860,000.00\$-\$36,970.00\$ $05/01/27$ \$1,860,000.00\$-\$36,970.00\$ $05/01/27$ \$1,860,000.00\$-\$36,970.00\$ $05/01/28$ \$1,860,000.00\$-\$36,970.00\$ $05/01/28$ \$1,860,000.00\$-\$36,970.00	73,940.00 - 73,940.00 - 73,940.00 - 73,940.00 - 73,940.00
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11/01/26\$1,860,000.00\$-\$36,970.00\$05/01/27\$1,860,000.00\$-\$36,970.00\$11/01/27\$1,860,000.00\$-\$36,970.00\$05/01/28\$1,860,000.00\$-\$36,970.00\$	- 73,940.00 -
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11/01/27\$1,860,000.00\$-\$36,970.00\$05/01/28\$1,860,000.00\$-\$36,970.00\$	-
05/01/28 \$ 1,860,000.00 \$ - \$ 36,970.00 \$	
• •	73,940.00
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
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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

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

Amortization Schedule

Date	Balance	Prinicpal	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	\$ 1,778,670.00	\$ 3,638,670.00

Community Development District Special Assessment Revenue Bonds - Series 2019

		F		ion Methodology nt Area FY 2021 thru	ıgh	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 Annua Debt Assessment Pe 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				

Westside Community Development District Proposed Budget Capital Reserve Fund

	Adopted Budget FY2021	Actuals Thru 2/28/21	Projected Next 7 Months	Total Projected 9/30/21	Proposed Budget FY2022
Revenues					
Interest	\$ -	\$ 279	\$ 350	\$ 629	\$ -
Carry Forward Surplus	\$ 810,225	\$ 810,216	\$ -	\$ 810,216	\$ 809,841
Total Revenues	\$ 810,225	\$ 810,496	\$ 350	\$ 810,846	\$ 809,841
Expenditures					
Capital Outlay	\$ -	\$ 165	\$ 840	\$ 1,005	\$ 1,500
Total Expenditures	\$ -	\$ 165	\$ 840	\$ 1,005	\$ 1,500
Other Sources					
Transfer In (Out)	\$ 250,000	\$ -	\$ -	\$ -	\$ 150,000
Total Other Sources/(Uses)	\$ 250,000	\$ -	\$ -	\$ -	\$ 150,000
Excess Revenues/(Expenditures)	\$ 1,060,225	\$ 810,331	\$ (490)	\$ 809,841	\$ 958,341

SECTION XIII

SECTION C

278800 March

SECTION 1

Westside Community Development District

Summary of Check Register

August 19, 2020 to March 30, 2021

Fund	Date	Check No.'s	Amount
General	08/19/20	1630-1632	\$ 3,097.18
	08/27/20	1633-1634	\$ 17,312.50
	09/01/20	1635-1637	\$ 2,636.35
	09/10/20	1638-1643	\$ 327,800.24
	09/18/20	1644-1649	\$ 13,742.77
	10/02/20	1650-1651	\$ 25,607.50
	10/08/20	1652-1653	\$ 13,840.75
	10/22/20	1654-1660	\$ 22,138.45
	10/29/20	1661	\$ 275.00
	11/05/20	1662-1663	\$ 471.84
	11/18/20	1664-1669	\$ 25,530.15
	12/04/20	1670-1672	\$ 1,650.98
	12/08/20	1673-1674	\$ 3,209.96
	12/11/20	1675	\$ 4,771.49
	12/17/20	1676-1679	\$ 986,867.98
	12/22/20	1680	\$ 450.00
	01/07/21	1681-1682	\$ 4,792.38
	01/12/21	1683	\$ 116.12
	01/26/21	1684-1690	\$ 49,826.51
	02/09/21	1691-1693	\$ 6,667.02
	02/18/21	1694-1696	\$ 22,646.17
	02/24/21	1697	\$ 658.10
	03/05/21	1699-1700	\$ 3,591.50
	03/18/21	1701	\$ 6,446.07
			\$ 1,544,147.01
			\$ 1,544,147.01

<pre>XF300R *** CHECK DATES 08/19/2020 - 03/30/2021 *** WESPISIDE BANK A W CHECK VEND#INVOICEEXPENSED TO DATE 10000 8/01/20 8700 DFT ACCT# SUB SU 8/19/20 00002 8/10/20 5274549 202007 310-51300-31100 ENGINEER SERV JULY/2020 EXCLU 8/19/20 00007 7/31/20 02317116 202007 310-51300-44000 NOT OF PUBLIC H 07/15/20 0RLAN 8/27/20 00056 7/31/20 11993 202007 320-53800-46400 7/31/20 00039 8/15/20 11993 202007 320-53800-46400 7/31/20 00039 8/15/20 0007 320-53800-46400 8/27720 00039 8/15/20 0007 320-53800-46400 7/31/20 00007 320-53800-46400 7/31/20 00039 8/15/20 0772020 Y/2020 Y/2020 8/20720 00039 8/15/20 0772020 Y/2020 Y/2020 9/01/20 00001 8/18/20 649988 202008 320-53800-46400 10001 8/18/20 649988 202008 320-53800-46400 100012 8/19/20 00001 8/18/20 649988 202008 320-53800-46400 100001 8/18/20 649988 202008 320-53800-46400 100001 8/18/20 649988 202008 320-53800-46400 100002 8/19/20 00002 8/19/20 649988 202008 320-53800-49400 1001/20 00001 8/18/20 649988 202008 320-53800-46400 9/01/20 00002 8/18/20 649988 202008 320-53800-46400 100001 8/18/20 60003 320-53800-46400 100000 8/18/20 60003 320-53800-46400 100000 8/18/20 60003 320-53800-46400 100000 8/18/20 60000 20008 320-53800-46400 100000 8/18/20 60000 20008 320-53800-46400 100000 8/18/20 60000 20008 320-53800-46400 100000 8/18/20 60000 20008 320-53800-46400 100000 8/18/20 600000 00000000000000000000000000000</pre>
<pre>XEAR-TO-DATE ACCOU VEACUU DATE INVOICE YEAR-TO-DATE ACCOU DATE INVOICE YEAR-TO-DATE ACCOU BANKA A CHECK VEND#INVOICE YEAR DAINT AUG/20 EXC BAINT AUG/20 00070 8/01/20 8731 202008 320-53800-46200 BAINT AUG/20 0007 3/01/20 8/01/20 001 BAN B/19/20 00070 8/01/20 8731 202007 310-51300-31100 BAN B/19/20 00070 7/31/20 02317116 202007 310-51300-46400 NOT OF PUBLIC H 07/15/20 48000 NOT OF PUBLIC H 07/15/20 46400 7/31/20 11993 202007 320-53800-46400 7/31/20 11993 202007 320-53800-46400 7/31/20 11993 202007 320-53800-46400 8/27/20 00039 8/15/20 11993 202007 320-53800-46400 8/27/20 00039 8/15/20 11993 202007 320-53800-46400 8/27/20 00039 8/15/20 000317 320-53800-46400 8/27/20 00039 8/15/20 0008 320-53800-46400 8/201/20 00012 8/04/20 649988 202008 320-53800-46200 1001/20 00012 8/04/20 649988 202008 320-53800-46200 9/01/20 00012 8/04/20 649988 202008 320-53800-46200 101/20 00012 8/04/20 649988 202008 320-53800-46200 9/01/20 00001 8/18/20 008 320-53800-46200 1001/20 00001 8/18/20 649988 202008 320-53800-46200 9/01/20 00001 8/18/20 008 320-53800-46200 9/01/20 00002 8/19/20 649988 202008 320-53800-46200 9/01/20 00029 8/19/20 932115/REVIENTRESEARCH EXENTRE 0/01/20 00029 8/19/20 930115/REVIENTRESEARCH EXENTRE 0/01/20 00029 8/19/20 93115/REVIENTRESEARCH EXENTRE 0/01/20 00029 8/19/20 93115/REVIENTRESEARCH EXENTRE 0/01/20 00029 8/19/20 93115/REVIENTRESEARCH EXENTRE 0/01/20 00029 8/19/20 900200 8/19/20 900200 8/19/20 90000000000000000000000000000000000</pre>

AMOUNT AMOUNT AMOUNT AMOUNT	-	50,981.13 50,981.13	66,913.41 66,913.41 66,913.41	44,068.87		100.00 275.00	1,500.00 2,250.00	4,825.00 001644	820.00 820.00 001645	79.00	36.75		<u> </u>	83.33	
TER CHECK REGISTER RUN STATUS	*	1 1 1 1 1 1 1 1 1 1 1 1		1 1 1 1 1 1 * 1 1 1 1 1	 	* *	* *		*	 	*	*	 	*	
AP300R *** CHECK DATES 08/19/2020 - 03/30/2021 *** WESTSIDE CDD - GENERAL FUND BANK A WESTSIDE CDD - GENERAL FUND CHECK VEND#INVOICEEXPENSED TO DATE DATE TNVOICE YRMO DPT ACCT# SIR SURCIASS	0 00016 9/10/20 091020-S 202009 300-20700-10000 FY20 DEBT ASSESS - S2018 WES		9/10/20 091020-5 202009 300-20700-10000 FY20 DEBT ASSESS-S2019R WESTSIDE CDD C/0	9/10/20 00016 9/10/20 091020-S 202009 300-20700-10000 FY20 DIRECT ASSESS-S2019R WESTSIDE CDD C/O USBANK	9/18/20 00056 8/31/20 12088 202008 320-53800-46400 STORM W. POND AUG/2020 8/31/20 12088 220-53800-46400 8/31/20 12088 320-53800-46400	8/31/20 12088 202008 320-53800-46400 TRACK RR/P-4 HERBICIDE 8/31/20 12088 220-53800-46400 SOTADA PONDS 320-53800-46400	8/31/20 12088 20208 320-53800-46400 CONSERVATION AREA CE-1 QA 8/31/20 12107 202008 320-53800-49400 TREE REMOVAL/717505AI		9/01/20 8938 202009 320-53800-46200 LANDSCAPE MAINT SEPT/2020 EXCLUSIVE LANDSCA	9/18/20 00006 8/25/20 7-103-83 202008 310-51300-42000 DELITVERY PERS 08/2012018 310-51300-42000	9/01/20 7-110-98 202008 310-51300-42000 DELIVERY FEES 08/26/20	9/08/20 7-117-04 202008 310-51300-42000 DELIVERY FEES 08/31/20	9/18/20 00001 9/01/20 370 202009 310-51300-34000 MANAGEMENT PEES SEPT/2020	9/01/20 370 202009 310-51300-35100 INFORMATION TECH SEPT/20	WEST WESTSIDE KCOSTA

AP300R *** CHECK DATES	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK 08/19/2020 - 03/30/2021 *** WESTSIDE CDD - GENERAL FUND BANK A WESTSIDE CDD	REGISTER	RUN 3/31/21	PAGE 3
CHECK VEND# DATE	DATE INVOICEEXPENSED TO ST DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	AMOUNT #
	9/01/20 370 202009 310-51300-31300	*	1,166.67	
	9/01/20 370 202009 310-51300-51000	*	7.71	
	9/01/20 370 202009 310-51300-42000	÷	3.50	
	9/01/20 370 202009 310-51300-42500	*	35.40	
	9/01/20 371 202009 320-53800-49000	*	1,593.58	
	TILL THANKSERTAN SETTICO GOVERNMENTAL MANAGEMENT SERVICES			305.02 00
9/18/20 00022	9/03/20 5274878 202008 310-51300-31100	 		2
	ALCENTROS 2020 HANSON, WALTER & ASSOCIATES, INC.			5.00 0016
9/18/20 00007		 * 	1,132.50	
	NUT UT BUUGET US/10/20 8/31/20 02466317 202008 310-51300-48000	÷	417.51	
	NUL OF FUBLIC VOLZO/ 20 ORLANDO SENTINEL			1,550.01 001649
10/02/20 00025	8/31/20 11537 202009 300-15500-10000) 	9,370.00	
	EGIS INSURANCE ADVISORS, LLC			9,370.00
10/02/20 00039	9/15/20 OS 14811 202009 320-53800-46200 12/15/20 OS 14811 202009 320-53800-46200	 		1 1 1 1 1 1 1
	VELLOWSTONE LANDSCAPE			16,237.50 0016
10/08/20 00001		 	12,500.00	
	GOVERNMENTAL MANAGEMENT SERVICES			12,500.00 0016
10/08/20 00029		ŧ L I × I	1,340.75	2 7 1 1 3 8 5
	LATHAM, LUNA, EDEN & BEAUDINE, LLP			1,340.75 0016
10/22/20 00056	9/30/20 12172 202009 320-53800-46400	1 _k 	275.00	
	$9/30/20$ 12172 202009 21,22 \approx 53 9/30/20 12172 202009 23800-46400	*	600.00	
	9/30/20 12172 202009 352/1/2020 9/30/20 12172 202009 320-53800-46400	*	100.00	
	9/30/20 12172 202009 320-53800-46400 TRACK RR AND P-4 HERBICID	*	100.00	
	WEST WESTSIDE KCOSTA			

AP300R *** CHECK DATES	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK 08/19/2020 - 03/30/2021 *** WESTSIDE CDD - GENERAL FUND BANK A WESTSIDE CDD	REGISTER	RUN 3/31/21	PAGE 4
CHECK VEND# DATE	DATE INVOICE EXPENSED TO SI VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT #
	9/30/20 12172 202009 320-53800-46400	Δ	275.00-	
	202009 320- 202009 320-	Δ	600-00-	
	202009 320	Λ	100.00-	
	9/30/20 12172 202009 3520-53800-46400 mmark Pb ann P-4 Herbertin	Δ	100.00-	
	AQUATIC WEED MANAGE			.00 001654
10/22/20 00035	10/01/20 83099 202010 310-51300-54000 $10/01/20$ 83099 202010 310-51300-54000	 	<u></u> I75.00	
	DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 0016
10/22/20 00070	10/01/20 9202 202010 320-53800-46200 10/01/20 9202 202010 320-53800-46200	 	820.00	
	EXCLUSIVE LANDSCA			820.00
12/04/20 00070			820.00-	1 1 1 1 1 1 1 1
	LUSIVE LAN			0.00-0016
10/22/20 00072		 	89.00	1 1 1 1 1 1 1
	RIDA B			0
10/22/20 00006		 		
	10/06/20 7-143-14 202010 310-51300-42000 DFLIVERY FRES 10/01/20	Λ	116.12-	
				.00 0016
10/22/20 00001		 		
	10/01/20 373 202010 310-51300-34000	*	3,517.25	
	10/01/20 373 202010 3120-51300-35100	*	83.33	
	10/01/20 373 202010 310-51300-31300	*	1,166.67	
	10/01/20 373 202010 310-51300-51000	*	.36	
	10/01/20 373 202010 310-51300-42000	*	6.00	
	10/01/20 373 202010 310-51300-42500	*	33.60	
 	GOTING GOTING GOVERNMENTAL MANAGEMENT SERVICES	1 		4,816.95 001659
	WEST WESTSIDE KCOSTA			

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PAGE 5	AMOUNT #	16 227 EA ANIGEA	• 1	275.00 001661	1	17.84 0016	 	00 0016	1 1 1 1 1 1 1 1								0.00 0016	T I I I I I I	820	8 8 1 1 3 8 8 8					
RUN 3/31/21	AMOUNT	16,237.50		00.672			454.00		275.00	600.00	100.00	100.00	100.00	600.00	100.00	275.00		820.00		3,517.25	83.33	1,166.67	.27		
CHECK REGISTER	STATUS	*		k	 		 		 	*	*	*	*	*	*	*		 		 * 	*	*	*		
AP300R *** CHECK DATES 08/19/2020 - 03/30/2021 *** WESTSIDE CDD - GENERAL FUND BANK A WESTSIDE CDD	CHECK VEND#INVOICEEXPENSED TO DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	10/22/20 00039 10/01/20 OS 15714 202010 320-53800-46200 LANDSCAPE MAINT OCT20 VELLOWSTONE LANDSCAPE		NOT OF MEETING 09	-21300-42	DELLVEKY FEE LU/12/20 FEDEX		LATHAM, LUNA, EDEN & BEAUDINE,	11/18/20 00056 9/30/20 12172 202009 320-53800-46400	9/30/20 12172 202009 320-53800-46400 500000 320-53800-46400	9/30/20 12172 202009 320-53800-46400 COODMAN DONN POND #EPERTTDE	9/30/20 12172 202009 320-53800-46400 mpart pp and $p-d$ where the	10/30/20 12261 202010 320-46400 700000000	10/30/20 12261 202010 320-53800-46400 cmodm maxmer Down Orn 20	10/30/20 2202010 $320-53800-46400$ mpart pp c ph HERPS Crm 20	10/30/20 12261 202010 320-53800-46400 SOLARA PONDS 51 23 30 CT	AQUATIC WEED MANAGEME	1/18/20 00070 11/01/20 9504 202010 320-53800-46200 11/18/20 00070 11/01/20 9504 202010 320-53800-46200 LANDSCAPING MAINT NOV 20	EXCLUSIVE LANDSCAPI		идинасти стера и 202011 и 2020 и 20 11/01/20 376 202011 310-51300-35100 тироватом трематом 20	11/01/20 376 202011 310-51300-31300 DTCCMTTTMTTCM 202011 310-51300-31300	11/01/20 376 202011 310-51300-51000 OFFICE SUPPLIES NOV 20	WEST WESTSIDE KCOSTA	

PAGE 6	····CHECK			9.45 0016	I	8			0.50 0016	1 1 1 1 1 1 1		6,511.45 0016	1 1 1 1 1	820.00 00	 	0.00 0016	 	9	\$ 1 1 1 1 1 1 1				5.00 00]] 8 8 8 8 8 8 8 8 8 8 8 8 8	2,134.96 001674	
RUN 3/31/21	AMOUNT	31.63	30		1,068.75			176.49		16,237.50	273.95		820.00		<u>1,300.00</u>		350-98			275.00	100.00	100.00			 	
CHECK REGISTER	STATUS	*	*		 		 	*		 	*		(*	*	*		 		
AP300R *** CHECK DATES 08/19/2020 - 03/30/2021 *** WESTSIDE CDD - GENERAL FUND BANK A WESTSIDE CDD	CHECK VEND#INVOICEEXPENSED TO DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS		11/01/20 376 202011 310-51300-42500 CONTRE NOV 20	ERNMENTAL MANAGEMENT SERVI	 	HANSON, WALTER & ASSOCIAT		11/01/20 R182527- 202011 310-51300-49200 DD00RDDMV mAYES 2020	BRUCE	11/18/20 00039 11/01/20 05 16432 202011 320-53800-46200	11/02/20 05 16183 202011 320-53800-46300 TEPTCHTON PRPARM NOV 20	VELLOWSTONE LANDSCAPE		EXCLUSIVE LANDSCAPING		GENERATE COUNSEL OCI 20 LATHAM, LUNA, E	 	AFTERNAL TRADUCTION NOV 20 YELLOWS		11/30/20 12339 20011 320-53800-46400 5011320-61 230-53800-46400	11/30/20 12339 202011 320-53800-46400	II/30/20 I2339 202011 320-53800-46400 Ссолыман ромп нтры моч 20	GOODERAN FOND READ NOV 20 AQUATIC WEE		VILLANTON VALUE V	

PAGE 7	AMOUNT #					0016	1 T T T T T	0.00 0016		16,237.50 001677		524.50 001678					969,285.98 001679	t 1 1 1 1 1 1	00 0016	1 1 8 8 7 1				1,075,00 001681	
RUN 3/31/21	AMOUNT	3,517.25 83.33	1,166.67	.24	4 • 00		820.00		16,237.50		524.50			147,708.20	596,016.26	57,160.71		450.00		600.00	100.00	100.00	275.00		
MPUTER CHECK REGISTER	STATUS	* *	*	*	*	SERVICES	1 1 1 1 1 1 1		· · · · · · · · · · · · · ·		• • • • • • • •	, LLP	8 6 * 1 1 1 1	*	*	*		; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;		1 2 2 4 4 1 1 1 1	*	*	¥	INC.	
AP300R *** CHECK DATES 08/19/2020 - 03/30/2021 *** WESTSIDE CDD - GENERAL FUND BANK A WESTSIDE CDD	CHECK VEND#INVOICEEXPENSED TO DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	:012 310- FEES - I :012 310-	IS - DE 310-5	12/01/20 378 202012 310-51300-51000 058778 2010012 310-51300-51000		GOVERNMENTAL MANAGEMENT	12/17/20 00070 12/01/20 9802 202012 320-53800-46200 LANDSCAPTNG MAINT DEC 20	EXCLUSIVE LANDSCAPT	12/17/20 00039 12/01/20 05 17515 202012 320-53800-46200 Tanbscraptic Matrix DEC 20	YELLOWSTONE LANDSCA	12/17/20 00029 12/14/20 95498 202011 310-51300-31500 GENERAL COUNSEL MOV 20	LATHAM, LUNA, E	12/17/20 00016 12/17/20 12172020 202012 300-20700-10000 PV21 ASSESSMENT 32018	12/17/20 12172020 202012 300-20700-10000 FV21 ASSESSMENT 52019	12/17/20 12172020 202012 300-20700-10000	12/17/20 1217202 20202 200-20700-10000 FV21 2505202012 300-20700-10000	MESTS	12/22/20 00034 12/21/20 6391-12- 202012 310-51300-31200 FY21 ARBTRAGE SERIES2019	AMT	1/07/21 00056 12/23/20 12440 202012 320-53800-46400	12/23/20 12440 202012 320-53800-46400 COUND HERICIDE	12/23/20 12440 202012 $320-53800-46400$	12/23/20 124401 202012 320-53800-46400 SOTARA PDS 51 23 23	AQUATIC WEED MANAGEMENT,	WEST WESTSIDE KCOSTA

N 3/31/21 PAGE 8	AMOUNTCHECK	3,717.38 3.717.38 3.717.38 001682		-	900.00 001684	0 820.00 00		16,237.50	25,000.00 25,000.00 25,000.00 001688	1,641.42 1,641.42 1,641.42 1,641.42 6,565.68 00168	.20 285.20 0016	600.00
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AP300R *** CHECK DATES 08/19/2020 - 03/30/2021 *** WESTSIDE CDD - GENERAL FUND BANK A WESTSIDE CDD	CHECK VEND#INVOICEEXPENSED TO DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	1/07/21 00015 10/23/20 5913657 202010 310-51300-32300 TRUSTEE FEE FY21 US DANK US DANK				1/26/21 00070 1/01/21 10090 202101 320-53800-46200 LANDSCAPE MAINT JAN 2021 EXCLUSIVE LANDSCA	1/26/21 00006	1/26/21 00039 1/15/21 05 18372 202101 320-53800-46200 MTHLY LANDSCAPE MAINT JAN YELLOWSTONE LANDSCAPE	_1/26/21 00050 11/01/20 11012020 202011 310-51300-49300 7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		202012 310-51300-31500 AAL COUNSEL DEC 20 LATHAM,LUNA,EDEN &	202101 320-53800-46400 IDE CDD STORM WATER

KCOSTA WEST WESTSIDE

AP300R *** CHECK DATES	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK F 08/19/2020 - 03/30/2021 *** BANK A WESTSIDE CDD - GENERAL FUND BANK A WESTSIDE CDD	REGISTER RUN 3/.	3/31/21 PAGE 9
CHECK VEND# DATE	INVOICEEXPENSED TO DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNTCHECK#
	1/28/21 12577 202101 320-53800-46400 SOTARA DDS S1 S2 & S3	*	275.00
	1/28/21 12577 202101 320-53800-46400 GOODWAN PD HEBRITTINE	* 11(100.00
	1/28/21 12577 202101 320-53800-46400 TRACT RR & P4 HERBICIDS	* 1(100.00
	AQUATIC		1,075.0
2/09/21 00070	Z/01/21 10350 202102 320-53800-46200 T.andror Free 21	00 	820.00
			820.00 001692
2/09/21 00001		*	17.25
	t n n t n t n	*	83.33
	2 1 6	* 1,1(1,166.67
	1/01/21 379 202101 30-51300-51000 077777 202101 310-51300-51000	*	.27
	1/01/21 379 202101 310-51300-42000 POSTACE JAN 21	*	4.50
			4,772.02 001693
2/18/21 00001			517.25
	2/01/21 380 202102 3100-51300-35100 TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT	*	83.33
	2/01/21 380 202102 310-51300-31300 DISSEMINATION SVI FFR200-31300	* 1,166	66.67
	2/01/21 382 202102 320-53800-49000 #TET.D MANAGEMENT PERSON	* 1,641	41.42
	GOVERNMENTAL MANAGEMENT SERVICES		
2/18/21 00067	1/26/21 00112934 202101 320-53800-43200 0 000000000000000000000000000000000	4,360	60.54
	1/26/21 14034610 202101 320-53800-43200 2400 WESTET DIV	*	18.50
	1/26/21 00112934 202101 320-53800-43200 0 00112934 202101 300-53800-43200	V 4,36	,360.54-
	1/26/21 14034610 202101 320-53800-43200 2400 WESTETE BIVD	٨	18.50-
	TOHO WA		.00 001695
2/18/21 00039	2/01/21 05 19154 202102 3200-46200 2/01/21 05 19154 202102 3300-46200		37.50
: ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	YELLOWSTONE LANDSCAPE		237.50 00
	WEST WESTSIDE		1 1 1 1 1 1 1 1

PAGE 10	CHECK		/69TNN NT*8C9) 				1,075.00 001698	0 1 1 1 1 1	1,200.00 001699	6 9 8 6 6 6	1,316.50 001700	 							6,446.07 001701		
RUN 3/31/21	AMOUNT	658.10		100.00	100.00	275.00	600.00		1,200.00		1,316.50			83.33	1,166.67	. 84	15.41	21.15	1,641.42		1,544,147.01	1,544,147.01
AP300R *** CHECK DATES 08/19/2020 - 03/30/2021 *** WESTSIDE CDD - GENERAL FUND BANK A WESTSIDE CDD	CHECK VEND#INVOICEEXPENSED TO DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	2/24/21 00047 2/12/21 1017 202102 310-51300-49100 2020 TAX ROLL YEAR ОССЕОТА СОЛИНТУ РЕОДЕРАТ АСТИЛИТУ ВОЛДЕРИУ АРБАЛТЕР	COCECUTE COUNTI FROFENTI AFFRATORY	3/05/21 00056 2/26/21 12661 202102 320-53800-46400	2/26/21 12661 202102 320-53800-46400 *	2/26/21 12661 202102 320-53800-46400 *	SULAKA PUS SI S2 S3 2/26/21 12661 2202102 320-253800-46400 **********************************	WESTSIDE STOKE WAIER AQUATIC WEED MANAGEMENT, INC.		LERNER REPORTING		TRADOO	3/18/21 00001 3/01/21 383 202103 310-51300-34000	3/01/21 38 202103 310-51300-35100 ***********************************	INFO IECENOLOGY MAKCH ZI 3/01/21 383 202103 310-51300-31300 576700 7000 7000 7000 700	J/01/21 383 AGENT SERVICE MAK 3/01/21 383 202103 310-51300-51000 *	3/01/21 383 2022103 310-51300-42000 *	3/01/21 3822705 202103 310-51300-42500 *	3/01/21 384 202103 320-53800-49000 *	CLUBLY Y		TOTAL FOR REGISTER

WEST WESTSIDE KCOSTA

SECTION 2

Community Development District

Unaudited Financial Reporting February 28, 2021

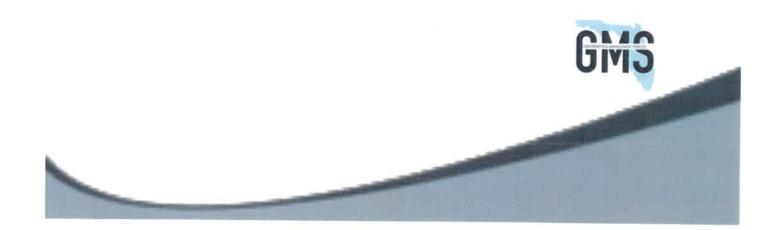


Table of Contents

1	Balance Sheet
2	General Fund
3	Series 2005 Debt Service Fund
4	Series 2007 Debt Service Fund
5	Series 2018 Debt Service Fund
6	Series 2019 Debt Service Fund
7	Series 2019 Refunding Bonds Debt Service Fund
8	Series 2019 Parcel K Debt Service Fund
9	Capital Projects Fund
10	Capital Reserve Fund
11	Month to Month
12-13	Long Term Debt Summary
14	Assessment Receipt Schedule

Community Development District Combined Balance Sheet

February 28, 2021

Assets: Cash State Board Administration Series 2005 Reserve 2005 Revenue 2005 Prepayment 2005 Interest Fund 2005-2 Reserve Fund 2005-2 Revenue Fund 2005-2 Series 2007 Deferred Cost 2007 Reserve 2007 Reserve 2007 Revenue 2007 Prepayment 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018 Construction Fund	** **** * * * * * * *	General Fund 668,321 524,978 - - - - - - - - - - - - - - - - - - -	** *****	Debt Service Fund 0 1 3 100,342 22,829 4,152	\$ \$ \$ \$ \$ \$	ital Projects Fund 25,928 - - - - - - - - -	Ca ₁ \$ \$ \$ \$ \$	bital Reserves Fund 504,943 305,387 - -	\$ \$ \$ \$	Totals ernmental Funds 1,199,192 830,365 0 1
Cash State Board Administration Series 2005 Reserve 2005 Prepayment 2005 Interest Fund 2005-2 Reserve Fund 2005-2 Revenue Fund 2005-2 Series 2007 Deferred Cost 2007 Reserve 2007 Revenue 2007 Prepayment 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	* * * * * * * * * *	668,321	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0 1 3 100,342 22,829 4,152	\$ \$ \$ \$ \$		\$ \$ \$	504,943 305,387	\$ \$ \$ \$	1,199,192 830,365 0 1
Cash State Board Administration Series 2005 Reserve 2005 Prepayment 2005 Interest Fund 2005-2 Reserve Fund 2005-2 Revenue Fund 2005-2 Series 2007 Deferred Cost 2007 Reserve 2007 Revenue 2007 Prepayment 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	* * * * * * * * * *		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1 3 100,342 22,829 4,152	\$ \$ \$ \$ \$	25,928 - - - - - -	\$ \$ \$	305,387	\$ \$ \$ \$	830,365 0 1
State Board Administration Series 2005 Reserve 2005 Revenue 2005 Prepayment 2005 Interest Fund 2005-2 Reserve Fund 2005-2 Revenue Fund 2005-2 Series 2007 Deferred Cost 2007 Reserve 2007 Revenue 2007 Prepayment 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	* * * * * * * * * *		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1 3 100,342 22,829 4,152	\$ \$ \$ \$ \$	25,928 - - - - - -	\$ \$ \$	305,387	\$ \$ \$ \$	830,365 0 1
Series 2005 Reserve 2005 Revenue 2005 Prepayment 2005-2 Reserve Fund 2005-2 Revenue Fund 2005-2 Series 2007 Deferred Cost 2007 Reserve 2007 Revenue 2007 Prepayment 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	* * * * * * * * *		\$ \$ \$ \$ \$ \$	1 3 100,342 22,829 4,152	\$ \$ \$ \$	-	\$ \$ \$		\$ \$ \$	0
Revenue 2005 Prepayment 2005 Interest Fund 2005-2 Reserve Fund 2005-2 Revenue Fund 2005-2 Series 2007 Deferred Cost 2007 Reserve 2007 Revenue 2007 Prepayment 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$	1 3 100,342 22,829 4,152	\$ \$ \$	- - -	\$ \$	-	\$ \$	1
Revenue 2005 Prepayment 2005 Interest Fund 2005-2 Reserve Fund 2005-2 Series 2007 Deferred Cost 2007 Reserve 2007 Revenue 2007 Prepayment 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-	\$ \$ \$ \$ \$	1 3 100,342 22,829 4,152	\$ \$ \$	-	\$ \$	-	\$ \$	1
Prepayment 2005 Interest Fund 2005-2 Reserve Fund 2005-2 Revenue Fund 2005-2 Series 2007 Deferred Cost 2007 Reserve 2007 Revenue 2007 Prepayment 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-	\$ \$ \$ \$	3 100,342 22,829 4,152	\$ \$ \$	-	\$	·**	\$	
Interest Fund 2005-2 Reserve Fund 2005-2 Revenue Fund 2005-2 Series 2007 Deferred Cost 2007 Reserve 2007 Revenue 2007 Prepayment 2007 Reserve Fund 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	\$ \$ \$ \$ \$ \$ \$ \$ \$	-	\$ \$ \$	100,342 22,829 4,152	\$ \$	-				
Reserve Fund 2005-2 Revenue Fund 2005-2 Series 2007 Deferred Cost 2007 Reserve 2007 Revenue 2007 Prepayment 2007 Reserve Fund 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	\$ \$ \$ \$	-	\$ \$ \$	22,829 4,152	\$	•	Þ			3
Series 2007 Deferred Cost 2007 Reserve 2007 Revenue 2007 Prepayment 2007 Reserve Fund 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	\$ \$ \$ \$	-	\$ \$	4,152		-	\$	8 %	\$	100,342
Series 2007 Deferred Cost 2007 Reserve 2007 Revenue 2007 Prepayment 2007 Reserve Fund 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	\$ \$ \$ \$	-	\$		\$	-	\$	-	\$ \$	22,829
Reserve 2007 Revenue 2007 Prepayment 2007 Reserve Fund 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	\$ \$ \$ \$	-			÷	-	φ	-	\$	4,152
Revenue 2007 Prepayment 2007 Reserve Fund 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	\$ \$ \$ \$ \$	-		0	\$	-	\$		¢	0
Prepayment 2007 Reserve Fund 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	\$ \$ \$ \$	-	ъ	0	\$	-	\$	-	\$ \$	0
Reserve Fund 2007-2 Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	\$ \$ \$		\$	0 0	\$		\$	-	\$	0
Revenue Fund 2007-2 Prepayment Fund 2007-2 Series 2018	\$ \$	-	\$	1	\$		\$	-	э \$	0
Prepayment Fund 2007-2 Series 2018	\$	-	\$	36,260	\$		\$	-	э \$	1
Series 2018		-	\$	4,055	\$	_	\$	-		36,260
	\$	-	\$	2,929	\$	-	\$	•	\$ \$	4,055
Construction Fund			Ŧ	2,727	¥	-	Ψ	-	э	2,929
	\$	-	\$	2	\$	2	\$	_	¢	2
Reserve Fund	\$	-	\$	115,065	\$	-	\$	-	\$ \$	2
Revenue Fund	\$	-	\$	182,412	\$	-	\$	-	\$	115,065
Series 2019					÷		4	•	÷.	182,412
Construction Fund	\$	-	\$	-	\$	1	\$	_	\$	1
Reserve Fund	\$	-	\$	101,595	\$		\$	-	\$	101,595
Revenue Fund	\$	-	\$	150,589	\$		\$	-	\$	150,589
Series 2019 Refunding					•		*		4	130,303
Cost Of Issuance	\$	-	\$	6,950	\$	-	\$	-	\$	6,950
Reserve Fund	\$	-	\$	503,479	\$	-	\$	_	\$	503,479
Revenue Fund	\$	-	\$	824,156	\$	-	\$	-	\$	824,156
Series 2019 Parcel K									*	021,100
Construction Fund	\$	-	\$		\$	9,366	\$	-	\$	9,366
Reserve Fund	\$	-	\$	92,850	\$	-	\$	-	\$	92,850
Revenue Fund	\$	-	\$	57,229	\$	-	\$	-	\$	57,229
Due from General	\$	-	\$	250,518	\$		\$	-	\$	250,518
Total Assets	\$	1,193,299	ş	2,455,413	\$	35,296	\$	810,331	Ś	4,494,338
Liabilities:									4	
Accounts Payable	\$	3,592	\$	_	\$		*			
Due To Debt Service	\$	250,518	\$	_	\$	-	\$	-	\$	3,592
	*	230,510	4	-	\$	-	\$	-	\$	250,518
otal Liabilities	\$	254,109	\$		\$		\$		\$	254,109
und Balances:										
lestricted For Debt Service 2005	\$	_	\$	210,549	\$		*			
Restricted For Debt Service 2007	\$		\$	73,094	э \$	-	\$	-	\$	210,549
lestricted For Debt Service 2018	\$	-	\$	321,336	э \$	•	\$	-	\$	73,094
Restricted For Debt Service 2019	\$	-	\$	273,316	.⊅ \$	-	\$	-	\$	321,336
Restricted For Debt Service 2019 Refunding	\$		\$	1,418,860	\$	-	\$	-	\$	273,316
lestricted For Debt Service 2019 Parcel K	\$		\$	158,257	\$ \$		\$	-	\$	1,418,860
lestricted For Capital Projects 2007	\$		\$	130,237	э \$	-	\$	-	\$	158,257
lestricted For Capital Projects 2018	\$	-	\$	-		25,928	\$	-	\$	25,928
estricted For Capital Projects 2010	\$	-	э \$	-	\$ \$	2	\$	•	\$	2
estricted For Capital Projects 2019 Parcel K	\$	-	э \$	-	⇒ \$	1	\$	-	\$	1
ssigned	\$	377,986	\$	-		9,366	\$	•	\$	9,366
nassigned	\$	561,204	э \$	-	\$ \$	•	\$ \$	810,331	\$ \$	377,986 1,371,534
'otal Fund Balances		020 100	*	0 455 440		07 004				
wan runn barances	\$	939,190	\$	2,455,413	\$	35,296	\$	810,331	\$	4,240,229
otal Liabilities & Fund Balance	S	1,193,299	\$	2,455,413	\$	35,296	\$	810,331	\$	4,494,338

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 28, 2021

The second s		Adopted		orated Budget	-	Actual		11
		Budger	10	ru 07/28/21	10	ru 02/28/21		Variance
Revenues								
Maintenance Assessments - Tax Roll	\$	472,158	\$	391,685	\$	391,685	\$	
Maintenance Assessments - Direct Bill	\$	94,070	\$	70,553	\$	26,180	\$	(44,37
Interest	\$	5,000	\$	2,083	\$	464	\$	(1,62
Total Revenues	\$	571,228	\$	464,321	\$	418,328	\$	(45,99
Expenditures:								
General & Administrative:								
Supervisor Fees	\$	12,000	\$	5,000	\$		*	=
FICA Expense	\$	918	\$	383	\$		\$ \$	5,00
Engineering Fees	\$	10,500	\$	4,375	\$	1.040		38
Legal Services	\$	40,000	\$	16,667	\$	1,069	\$	3,30
Arbitrage	\$	3,250	\$	1,350	\$	3,426	\$	13,24
Management Fees	\$	42,207	\$	1,550		1,350	\$	
Information Technology	\$	2,200	\$		\$	17,586	\$	
Dissemination	\$		\$	917	\$	417	\$	50
Trustee Fee	\$	20,000		8,333	\$	7,033	\$	1,30
Assessment Roll Services		20,142	\$	7,435	\$	7,435	\$	
	\$	12,500	\$	12,500	\$	12,500	\$	
Auditing Services	\$	3,875	\$	-	\$	0	\$	
Telephone	\$	100	\$	42	\$		\$	4
Postage	\$	2,250	\$	938	\$	198	\$	73
Insurance - General Liability	\$	8,750	\$	8,750	\$	8,325	\$	42
Printing and Binding	\$	1,500	\$	625	\$	34	\$	59
Legal Advertising	\$	1,800	\$	750	\$	-	\$	75
Miscellaneous Services	\$	1,250	\$	521	\$	875	\$	(354
Office Supplies	\$	400	\$	167	\$	1	\$	16
Property Appraiser's Fee	\$	700	\$	700	\$	658	\$	42
Property Taxes	\$	10	\$	10	\$	181	\$	(171
Dues, Licenses & Subscriptions	\$	175	\$	175	\$	175	\$	(
Settlement Agreement Payment	\$	25,000	\$	25,000	\$	25,000	\$	
Fotal General & Administrative:	\$	209,527	\$	112,222	\$	86,262	\$	25,959
Maintenance								
andscape Maintenance	\$	212,490	\$	88,538	\$	85,638	\$	2.000
rrigation Repairs	\$	15,000	\$	6,250	\$	2,409	.⊅ \$	2,899
Plant Replacement	\$	30,000	\$	12,500	\$	2,409		3,841
Electric	\$	1,500	\$	625	\$	-	\$	12,500
Streetlighting	\$	73,000	.≯ \$			78	\$	547
rrigation Water	\$	58,000	\$	30,417	\$	21,751	\$	8,665
Property Insurance	\$	5,000		24,167	\$	19,104	\$	5,063
Field Management	\$		\$	5,000	\$	1,045	\$	3,955
ake & Wetland Maintenance		19,697	\$	8,207	\$	8,207	\$	(0
	\$	30,000	\$	12,500	\$	5,375	\$	7,125
idewalk Repairs & Maintenance	\$	4,000	\$	1,667	\$	-	\$	1,667
/lisc. Contingency /tormwater/Lake Repair	\$	26,000	\$	10,833	\$	-	\$	10,833
	\$	15,000	\$	6,250	\$		\$	6,250
'otal Maintenance	\$	489,687	\$	206,953	\$	143,607	\$	63,346
otal Expenditures	s	699,214	\$	319,175	\$	229,870	\$	89,305
ither Financing Sources /(Uses)								
ransfer In/Out	\$	(250,000)	\$		\$		\$	-
otal Other Financing Sources (Uses)	\$	(250,000)	\$		\$		\$	
xcess Revenues (Expenditures)	s	(377,986)			\$	188,459		
und Balance - Beginning								
	\$	377,986	-	-	\$	750,731		
und Balance - Ending	\$				5	939,190		

Community Development District

Debt Service Fund - Series 2005-1 and Series 2005-2

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted		Prorated Budget			Actual		
		Budget		Thru 02/28/21		Thru 02/28/21		Variance
Revenues								
Assessments Series 2005-2 - Direct Bill	\$	180,010	\$	83,222	\$	83,222	\$	-
Interest	\$	-	\$	-	\$	10	\$	10
Total Revenues	\$	180,010	\$	83,222	\$	83,232	\$	10
Expenditures:								
<u>Series 2005/2005-1</u>								
Debt Service Obligation	\$	-	\$	-	\$	294,322	\$	(294,322)
Other Debt Service Cost	\$	•	\$	-	\$	29,180	\$	(29,180)
<u>Series 2005-2</u>								
Debt Service Obligation	\$	110,964	\$	110,964	\$	91,530	\$	19,434
Total Expenditures	\$	110,964	\$	110,964	\$	415,032	\$	(304,068)
Excess Revenues (Expenditures)	\$	69,046	. L 1		\$	(331,800)		
Fund Balance - Beginning	\$	107,688			\$	542,348		
Fund Balance - Ending	\$	176,735			s	210,549		

Community Development District

Debt Service Fund - Series 2007-1 and Series 2007-2

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted			Prorated Budget Thru 02/28/21		Actual Thru 02/28/21		Variance	
Revenues						an in an Fair a		Verhaute	
Assessments Series 2007-2 - Direct Bill		\$63,724	\$	29,850	\$	29,850	\$	-	
Interest	\$	-	\$	-	\$	3	\$	3	
Total Revenues	\$	63,724	\$	29,850	\$	29,853	\$	3	
Expenditures:									
Series 2007/2007-1									
Interest - 11/1	\$	-	\$	-	\$	54,500	\$	(54,500)	
Special Call - 11/1	\$	•	\$	-	\$	34,064	\$	(34,064)	
<u>Series 2007-2</u>									
Interest - 11/1	\$	39,800	\$	39,800	\$	37,440	\$	2,360	
Total Expenditures	\$	39,800	\$	39,800	\$	126,004	\$	(86,204)	
Excess Revenues (Expenditures)	\$	23,924			\$	(96,151)			
Fund Balance - Beginning	\$	41,321			\$	169,246			
Fund Balance - Ending	\$	65,245	-		5	73,094		-	

Community Development District

Debt Service Fund - Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted Budget			Prorated Budget		Actual		
Revenues		budget	in	002/26/21	1.01	ru 02/28/21	Var	fance
Assessments - Tax Roll	\$	230,130	\$	100 (22	¢	100 (00)		
Interest	\$	- 230,130	\$	190,632 -	\$ \$	190,632 4	\$ \$	-
Total Revenues	\$	230,130	\$	190,632	\$	190,637	\$	4
Expenditures:								
Interest - 11/1	\$	86,400	\$	86,400	\$	86,400	\$	-
Interest - 5/1	\$	86,400	\$	-	\$	-	\$	
Principal - 5/1	\$	55,000	\$	-	\$	-	\$	-
Total Expenditures	\$	227,800	\$	86,400	\$	86,400	\$	(e)
Excess Revenues (Expenditures)	\$	2,330	14		\$	104,237		1976
Fund Balance - Beginning	\$	100,415			\$	217,100		
Fund Balance - Ending	\$	102,745			\$	321,336		

Community Development District

Debt Service Fund - Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

	A PROPERTY AND	Adopted Budget		Prorated Budget		Actual Thru 02/28/21		Variance	
Revenues		8		and a stress		u ospenjer	V.I	nance	
Assessments - Tax Roll	\$	203,846	\$	168,841	\$	168,841	\$	-	
Interest	\$	-	\$	-	\$	4	\$	4	
Total Revenues	\$	203,846	\$	168,841	\$	168,844	\$	4	
Expenditures:									
Interest - 11/1	\$	72,724	\$	72,724	\$	72,724	\$	-	
Interest - 5/1	\$	72,724	\$	-	\$	-	\$	-	
Principal - 5/1	\$	55,000	\$	-	\$	-	\$	-	
Total Expenditures	\$	200,448	\$	72,724	\$	72,724	\$	•	
Excess Revenues (Expenditures)	- \$.	3,399			\$	96,120	1 Second	177-1	
Fund Balance - Beginning	\$	75,610	76		\$	177,196			
Fund Balance - Ending	\$	79,008			\$	273,316			

Community Development District

Debt Service Fund - Series 2019 Refunding Bonds

Statement of Revenues, Expenditures, and Changes in Fund Balance

		Adopted	Pro	Prorated Budget		Actual		
	Budget		Thru 02/28/21		Thru 02/28/21		Variance	
Revenues								
Assessments - Tax Roll	\$	811,922	\$	673,330	\$	673,330	\$	-
Assessments - Direct Bill	\$	195,284	\$	146,463	\$	-	\$	(146,463)
Interest	\$	-	\$	-	\$	21	\$	21
Total Revenues	\$	1,007,205	\$	819,793	\$	673,350	\$	(146,442)
Expenditures:								
Interest - 11/1	\$	246,407	\$	246,407	\$	246,407	\$	-
Interest - 5/1	\$	246,407	\$	-	\$	-	\$	-
Principal - 5/1	\$	520,000	\$	-	\$	-	\$	-
Total Expenditures	\$	1,012,814	\$	246,407	\$	246,407	\$	•
Excess Revenues (Expenditures)	\$	(5,608)			\$	426,943		
Fund Balance - Beginning	\$	499,671			\$	991,917	C. ar	
Fund Balance - Ending	\$	494,063			\$	1,418,860		

Community Development District

Debt Service Fund - Series 2019 Parcel K

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted Budget		Prorated Budget		Actual Thru 02/28/21		Variance	
Revenues								
Assessments - Tax Roll	\$	78,845	\$ 65,339	\$	65,339	\$	-	
Interest	\$	1	\$ -	\$	3	\$	3	
Total Revenues	\$	78,845	\$ 65,339	\$	65,341	\$	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 Revenues (Expenditures)	\$	4,905		\$	28,371			
Fund Balance - Beginning	\$	37,045		\$	129,886			
Fund Balance - Ending	s	41,950		\$	158,257			

Westside

Statement of Revenues, Expenditures, and Changes in Fund Balance Community Development District Capital Projects Series 2005, 2007, 2018 & 2019 For The Period Ending February 28, 2021

	Total
Actual	2019 Parcel K
Series	2019
Series	8102
Series	2007
Series	2005

Revenues

Interest	\$	5 '	1 \$	به ۱	кэ ,	\$ 0	1
Total Revenues	s	. 5	1 5	· s	s .	0 \$	1
<u>Expenditures:</u>							
Miscellaneous Expense	69	60 1	313 \$	نه ۱	60 ,	• ••	313
Capital Outlay	69	ده ۱	•	ده ۱	' 67 '	3,500 \$	3,500
Total Expenditures	s	5	313 \$	s .	. s	3,500 \$	3,813
Excess Revenues (Expenditures)	\$	5 -	(312) \$	5		(3,500) \$	(3,812)
Fund Balance - Beginning	s	\$	26,240 \$	2 \$	1 \$	12,865 \$	39,108
Fund Balance - Ending	**	\$	25,928 \$	2 \$	1 5	9.366 \$	35 296

35,296

9,366

Westside

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2021

	indian a	Adopted Budget	d Budget	Th	Actual 10 02/28/21	V.	ariance
Revenues							
Interest	\$	-	\$ -	\$	279	\$	279
Total Revenues	\$		\$ •	\$	279	\$	279
Expenditures:							
Miscellaneous Expense	\$	-	\$ -	\$	165	\$	(165)
Total Expenditures	s		\$	\$	165	\$	(165)
Other Financing Sources/(Uses)							
Transfer In/Out	\$	250,000	\$ -	\$	•	\$	-
Total Other Financing Sources (Uses)	\$	250,000	\$	\$		\$	•
Excess Revenues (Expenditures)	\$	250,000	2.162	\$	114		
Fund Balance - Beginning	\$	810,225		\$	810,216		
Fund Balance - Ending	\$	1,060,225		\$	810,331		

Westside mmunity Development Dis	1111 一年月 1111111111111111111111111111111
Con	

		let .	Nov	Dec	Jan	Fills 1	Mar A	pr N	av V	un,	In	Aue S		Total
Revenues												2		TINCA 6
Maintenance Assessments - Tax Roll	м (••• •	40,040 \$	327,499 \$					•	•• •	, ,	•• •	•	391,685
induceriance Assessments - Direct Bill Interest	~ ~	133 \$	2 2 86	86 \$	- \$ 82 \$	26,180 \$ 65 \$	40 40 1 1	•••• •••	ю и 	 	•• •	نه نه ۱	•n •	26,180
Total Revenues	5	133 \$	40,139 \$	327,585 \$	9.544 \$	40.928 \$								404
Expenditures:														418,328
General & Administrative:														
Supervisor Fees	\$	\$	·	, 19		\$,	s ,					•	•	
FICA Expense	\$	•	•	· 44 ,	10	- n ,	, 1	• •	5 49 1	ю и , ,	• •	• •	ю. 	
Engineering Fees	\$	1,069 \$	49 1		•9		• • •		• ••	, ,	9 44 1 1	••		1 060
Legal Services	4	1,300 \$	525 \$	285 \$	1,317 \$	•	чя ,	• • •	10	• • •) (3	• •	ње , ,	3.426
Arbitrage	ŝ	49 1	•	450 \$	\$ 006	\$ •	• •	•	4 7 1	- 40	- v a ,			1350
ManagementFees	19	3,517 \$	3,517 \$	3,517 \$	3,517 \$	3,517 \$	s	•	59 1	•		•	•	17,586
Information Technology	9	83 \$	83 \$	83 \$	83	83 \$	49 1	%	•	\$	• •	• •	•	417
		2,367 5	1,167 \$	1,167 \$	1,167 \$	1,167 \$	۰ ۱	, *	s	40 1	s '	49 1	s	7,033
I tustee Fee Assessment Bull Services	. .	12 500 6	19 1. 1	49 4 1		•	1	••	59 1	\$ •	**	•9	•9 •	7,435
Audimo Services	9 V	* ' * '	ο υ			10 U		1 9 (vn ,	•	\$	•	\$	12,500
Telephone	• ••	, ,	, ea	ы и 1	• •					, ,		· •	•	
Postage	49	140 \$	32 \$	4	23 \$		5 49 •	• • • •	• •	• •		•	ю 4 1	
Insurance - General Liability	\$	8,325 \$	•	· •				• •	а и	n v 	• •	•••	49 4 1	198
Printing and Binding	\$	34 \$	\$ 0	•	•	ب ۱	• • •	· ·		• • ••	• •	• •	• •	626,0 A5
Legal Advertising	s	••	49 1	s	•	49	• • •	49 1	- 1 0 1		• • •		• •	5
Miscellaneous Services	1 /2	49 \$	49 \$	438 \$	173 \$	166 \$	5 1	\$9 •	49 1	s .	\$		• • •	875
Office Supplies	6 9 -		•	\$ 0	0	\$	•	\$ 7	49 1	.	st ,	*	•1	1
Property Appraiser's Fee Decrements Taylor	w •	69 6	• • •		• *	658 \$	• •	49 1	•	•• •	ده •	49 1	•	658
Dues, Licenses & Subscriptions	F 41	175 \$	5 Y Y		9 4	n v 	0 u		ю.	ю 4 ,	•	•	•2	181
Settlement Agreement Payment	- 40	- 13	25,000 \$	1		• ••	5 49	о со , ,	љи , ,	n 41 1 1				175
Total General & Administration		26,993 5	30 6K4 6	5045 ¢	7180 6	-			1					000/67
Maintenance					t ADT'S		•	· ·			5 .		5.	86,262
Landscape Maintenance	49	17,878 \$	16,588 \$	17,058 \$	17,058 \$	17,058 \$	10 1	s	• •	\$ '	49 1	• •	, 1	85,638
Irrigation Repairs	\$	•	274 \$	2,135 \$	40	5	9 1	\$ •	s	•	•	- 60		2,409
Plant Replacement	69		•	•	49 1	40 1	•	s '	47 1	\$	s	5 5 1	•	
Elecure Streetlichting	n y	15 5 4 264 ¢	1364 6	15 5	16 \$	16 \$	•	49 - 1	69 1	\$	9	\$	•	78
Irrigation Water		3 100 5	2 7875	\$ 400°	4,504 5	4,296 \$	ю 4 1	1 2	,	ده ۱	•	\$	•	21,751
Property insurance	- 49	1.045 \$		÷ •	\$ 717'C	e 6/0/t	19 W	ю. ,	,	47 (1		•	ري ۱	19,104
Field Management	5	1,641 \$	1,641 \$	1,641 \$	1.641 \$	1.641 \$	9 w	• •			•	•• •	•••	1,045
Lake & Wetland Maintenance	\$	1,075 \$	1,075 \$	1,075 \$	1,075 \$	1,075 \$	• ••	, ,		• •	• •		ю. ,	8,207
Sidewalk Repairs & Maintenance	s	*	\$	•	49 1	4 9	5 ,	• ?	1	- 45	- 4 9		• • • •	e/e/e
Misc. Contingency Show water / also Bonnie	•••	49 (1	•	40 (1	4	49 1	"	*9	40 1	s	•	, ,		
		A .	•		1	s	s -	•	\$	**	•	49 1	•2	'
Total Maintenance	s	29,919 \$	27,643 \$	30,214 \$	27,366 \$	28,466 \$	5 -	s .	5.	- 5	s -	s .	s .	143,607
Total Expenditures	s	66,912 \$	58,196 \$	36,159 \$	34,546 \$	34,057 S	. 5	5 -	5 .	5	5.	5 -		770 070
Other Financing Sources (Olses)														0/0/277
Transfer In/Out	ş	• •	9 •	•n •	s	•• •	5	10) 1	\$	s	\$	s ,	1 0	•
Total Other Financing Sources (Uses)	\$	s .	•	. 5		s .	5 .							
											s .		5	

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Westside

Community Development District LONG TERM DEBT REPORT

SERIES 2005-2, SPECIAL	ASSESSMENT REVENUE BONDS
INTEREST RATE:	5.65%
MATURITY DATE:	5/1/2037
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$100,342
RESERVE FUND BALANCE	\$22,829
BONDS OUTSTANDING - 4/18/19	\$2,285,000
LESS: PRINCIPAL PAYMENT 5/1/19	(\$40,000)
LESS: SPECIAL CALL 5/1/20	(\$625,000)
CURRENT BONDS OUTSTANDING	\$1,620,000

SERIES 2007-2, SPECIAL ASSESSMENT REVENUE BONDS

CURRENT BONDS OUTSTANDING	\$520,000
LESS: SPECIAL CALL 5/1/20	(\$185,000)
LESS: PRINCIPAL PAYMENT 5/1/19	(\$10,000)
BONDS OUTSTANDING - 4/18/19	\$715,000
RESERVE FUND BALANCE	\$36,260
RESERVE FUND REQUIREMENT	\$36,260
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE
MATURITY DATE:	5/1/2038
INTEREST RATE:	7.20%

SERIES 2018, SPECIAL A	ASSESSMENT REVENUE BONDS
INTEREST RATE:	5% - 5.2%
MATURITY DATE:	11/1/2048
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$115,065
RESERVE FUND BALANCE	\$115,065
BONDS OUTSTANDING - 2/27/18	\$3,490,000
LESS: PRINCIPAL PAYMENT 5/1/19	(\$50,000)
LESS: PRINCIPAL PAYMENT 5/1/20	(\$55,000)
CURRENT BONDS OUTSTANDING	\$3,385,000

Westside

Community Development District LONG TERM DEBT REPORT

SERIES 2019, SPECIAL ASSESSMENT REVENUE BONDS

INTEREST RATE: MATURITY DATE: RESERVE FUND DEFINITION RESERVE FUND REQUIREMENT RESERVE FUND BALANCE

3.625% - 4.85% 5/1/2049 50% MAXIMUM ANNUAL DEBT SERVICE \$101,595 \$101,595

BONDS OUTSTANDING - 4/4/19 LESS: PRINCIPAL PAYMENT 5/1/20

\$3,230,000 (\$55,000)

CURRENT BONDS OUTSTANDING

\$3,175,000

SERIES 2019, SPECIAL ASSESSMENT REVENUE REFUNDING BONDS

INTEREST RATE: MATURITY DATE: RESERVE FUND DEFINITION RESERVE FUND REQUIREMENT RESERVE FUND BALANCE

3.500%, 3.750%, 4.100%, 4.125% 5/1/2038 50% MAXIMUM ANNUAL DEBT SERVICE \$503,604 \$503,479

BONDS OUTSTANDING - 9/30/19 LESS: PRINCIPAL PAYMENT 5/1/20

CURRENT BONDS OUTSTANDING

\$13,095,000 (\$500,000)

\$12,595,000

SERIES 2019, SPECIAL ASSES	SMENT REVENUE BONDS - PARCEL K
INTEREST RATE:	3.800%, 4.000%
MATURITY DATE:	5/1/2050
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$92,850
RESERVE FUND BALANCE	\$92,850
BONDS OUTSTANDING - 12/6/19	\$1,860,000
CURRENT BONDS OUTSTANDING	\$1,860,000

Westside COMMUNITY DEVELOPMENT DISTRICT Special Assessment Receipts Fiscal Year 2021

\$ 1,912,280.43 \$ 1,797,543.60	100.00%	Total	\$8.375.16 \$1.43,924.25 \$1.151,057.09 \$94,628.21 \$2,897.88 \$23,992.11 \$1,215.14 \$1,215.14 \$54,635.94
6.00 4.04		1 k 2e	7.31 2.02 2.02 7.09 7.09 8.29 8.29
83,866.00 78,834.04	439%	2019 Parcel I Debt Service	\$367.31 \$6,312.02 \$5,0,481.36 \$4,150.09 \$1,451.31 \$1,451.31 \$53.29 \$2,396.14
69 69		201 Del	
364,258.87 312,403.34	260	yund - rvice	\$3,785.17 \$65,046.85 \$520,222,50 \$42,767.40 \$1,309,70 \$14,956.04 \$549,18 \$24,692.82
864 812	45.2	2019 Rojund Debt Service	\$520 \$420 \$24,53 \$20 \$420 \$24,53 \$24,53
8 8 8 9			NONW4044
216,717.00 203,713.98	11.33%	2019 Debt Service	\$949.15 \$16,310.80 \$130,448.25 \$10,724.13 \$3750.30 \$137771 \$137771 \$1377718
67 65 			
244,688.00	12.80%	2018 Debt Service	\$1,071.65 \$18,415.99 \$147,284.81 \$12,108.26 \$370.80 \$4,234.34 \$155.48 \$155.48 \$155.48
9 m			805558784
502,750.56 472,585.53	26.29%)&M Portion	\$2,201.88 \$32,620.18 \$302,620.15 \$24,878.35 \$761.88 \$761.88 \$310.12 \$319.48 \$14,364.14
59 69 59 69		0	
Gross Assessments Net Assessments		Net Receipts	\$8,375.16 \$143,924,25 \$1,111,057,09 \$94,628,21 \$2,897,88 \$33,092,11 \$1,215,14 \$1,215,14 \$54,635,94
SESSMENTS		Interest	00'00 00'05 00'05 00'05 00'05 00'05 00'05
ON ROLL ASSES		Discount/Penalty	(\$433.04) (\$6.118.95) (\$48.927.23) (\$48.927.23) (\$1.384.10) (\$1.48) (\$1.48) (\$1.48) (\$1.232.28)
		Commissions	(\$170.92) (\$2.937.23) (\$2.3,490.97) (\$1.931.19) (\$1.931.19) (\$575.32) (\$575.32) (\$24.80) (\$1,115.02)
		GrassAmount	\$8,979.12 \$152,980.43 \$1,223,485.29 \$3,048.52 \$34,81.77 \$1,245.51 \$1,245.51 \$56,983.24
	and the second se	Distribution	АСН АСН АСН АСН АСН АСН АСН
	A DESCRIPTION OF TAXABLE PARTY.	Date	11/6/20 11/20/20 12/10/20 12/22/20 01/08/21 01/08/21 02/08/21 02/08/21

DIRECT BILL ASSESSMENTS

65,338,61 \$ 1,489,825,78

\$ 1,489,825,78 \$ 391,684,59 \$ 196,63233 \$ 168,840.59 \$ 673,329,66 \$

\$ 1,581,477.38 \$ (30,404.61) \$ (61,246.99) \$

TOTAL

83% \$ 307,717.82

Net Percent Collected Balance Remaining to Collect

11/1/20 \$87,208.65 \$60.00 \$6	let Unit	Due	Check	Net	Amount	OperationsA	Series
\$43,604.32 \$100 \$0.00 \$43,604.32 \$0.00 \$0.00		11/1/20	THE REAL PROPERTY AND IN ERPORT	\$87,208.65	\$0.00	CO OO	Notat to
\$43,604.32 \$0.00 \$0.00		2/1/21		\$43,604.32	\$0,00	20.00	00.05
		5/1/21		\$43,604.32	\$0.00	\$0.00	20.02

Due Date	Ghack Number	Net	Amount	Operations & Maintenance	Series 2005 - 2	Series 2007 - 3
	Wire Wire	\$95,834.76 \$46,417.38 \$46,417.38	\$92,834.76 \$46,417.38 \$0.00	\$17,453.26 \$8,726.63 \$0.00	\$55,481.50 \$27,740.75 \$0.00	\$19,900.00 \$9,950.00
		\$185,669.52	\$139,252,14	\$26,179.89	\$83.222.25	\$29.850.00

	Series	00.0 \$ 00.0 \$	00.02
	Operations &	\$0.00 \$0.00 \$0.00	\$0.00
	Arnount	\$0.00 \$0.00 \$0.00	\$0.00
	Assessed	\$40,015.05 \$20,007.52 \$20,007.52	\$80,030.09
	Check Number		
	Date	11/1/20 2/1/21 5/1/21	
аен кау ык	Retwind		

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SECTION 3

1

:

Westside CDD FY 2020 Direct Bill Status

Golden Cay LLC n7-25-27-5461-0001-0000	\$18,341	\$61,689	\$80,030		O & M Debt		Paid
	2005	\$52,640 \$20,631		коv Feb May Total	59.170.35 \$4,585.18 \$4,585.18 \$18,340.72	\$30,844.69 \$15,422.35 \$15,422.35 \$61,689.38	\$40,015.05 Paid - \$22,902.96 \$20,007.53 \$20,007.53 \$80,030.10
Mattamy 18-25-27-4941-0001-FD10	\$40,823 2019 2019	\$133,594 \$176,275.47 \$203,924.53	\$174,417	Nov Feb May Totol	0 & M 520,411.44 \$20,411.44 \$10,205.72 \$10,205.72	\$66,797.21 \$66,797.21 \$33,398.61 \$33,398.61	\$87,208.65 Paid 3/2/21 \$43,604.33 Paid 3/2/21
07-25-27-5461-0001-0015	୦ ଝ. M 2005 Debt 2007 Debt	\$34,907 \$110,963 \$39,800	\$185,670	roud Feb May	>40,8/2.2.88 Q & M Debt \$17,453.26 \$8,726.63 \$8,726.63	\$13,594,42 \$75,381.50 \$37,690.75 \$37,690.75	\$1/4,41/.30 \$92,834.76 Paid2/24/21 \$46,417.38 \$46,417.38 \$185,669.52

SECTION 4

REBATE REPORT \$17,525,000

Westside Community Development District

(Osceola County, Florida)

Special Assessment Revenue Bonds Series 2005

> Dated: December 1, 2005 Delivered: December 2, 2005

Rebate Report to the Computation Date December 1, 2020 Reflecting Activity To December 1, 2020



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90 Avon Meadow Lane Avon, CT 06001 (T) 860-321-7521 (F) 860-321-7581

www.amteccorp.com

January 8, 2021

Westside Community Development District c/o Ms. Katie Costa Governmental Management Services-CF, LLC 9145 Narcoossee Road, Suite A206 Orlando, FL 32827

Re: \$17,525,000 Westside Community Development District, (Osceola County, Florida), Special Assessment Revenue Bonds, Series 2005

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of the Westside Community Development District (the "District")

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage.

We have scheduled the next Report as of November 30, 2021. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo Senior Vice President

Caitty M'Groven

Caitlyn C. McGovern Analyst

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
General Fund	4.191807%	153,765.93	(119,008.81)
Cost of Issuance Fund	4.024843%	662.36	(602.19)
Debt Service Interest Fund	4.555539%	101,423.05	(53,148.39)
Debt Service Reserve Fund	1.296422%	118,439.47	(682,818.65)
2005-1 Debt Service Reserve Fund	0.251092%	335.30	(7,682.48)
2005-2 Debt Service Reserve Fund	0.130804%	130.47	(5,708.04)
Totals	2.548912%	\$374,756.58	\$(868,968.56)
Bond Yield	5.650445%		the state
Rebate Computation Credits			(34,477.80)
	Net Rebata	ble Arbitrage	\$(903,446.36)

For the December 1, 2020 Computation Date Reflecting Activity from December 2, 2005 through December 1, 2020

SUMMARY OF YIELD RESTRICTION COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the December 1, 2020 Computation Date Reflecting Activity from December 1, 2008 through December 1, 2020

Fund Description	Taxable Inv Yield	Yield Reduction Liability
General Fund	1.153933%	(407.10)
Totals	1.153933%	\$(407.10)
Bond Yield (+0.125%) *	5.775445%	

* Pursuant to the Treasury Regulations Section 1.148-2(d)(2), for yield restriction purposes, the Bond Yield is adjusted upwardly by 0.125% for funds not held in a refunding escrow or allocable to replacement proceeds.

Based upon our computations, no rebate or yield reduction liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

- 1. For purposes of computing Rebatable Arbitrage and Yield Reduction Liability, investment activity is reflected from December 2, 2005, the date of the closing, to December 1, 2020, the Computation Date. All nonpurpose payments and receipts are future valued to the Computation Date of December 1, 2020.
- 2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
- 3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
- 4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
- 5. During the period between December 2, 2005 and December 1, 2020, the District made periodic payments into the Debt Service Sinking, Interest and Prepayment Funds that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or $1/12^{\text{th}}$ of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Sinking, Interest and Prepayment Funds and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

6. The Bonds were issued, in part, for the purpose of current refunding the District's outstanding Bond Anticipation Notes, Series 2005 (the "Notes") on December 2, 2005. There were no unspent proceeds of the Notes as of the redemption date; therefore, transferred proceeds calculations were not required.

7. A portion of the Bonds were refunded by the District's Special Assessment Revenue Refunding Bonds, Series 2019 (the "Refunding Bonds"), as follows:

Issue	Principal Issued	Dated	Principal Refunded	Maturities Refunded	Redemption Date	Redemption Price
2005	\$17,525,000	12/1/05	\$6,825,000	5/1/37	11/1/19	100%

Proceeds in the 2005-1 Debt Service Reserve Fund were deposited into the 2019 escrow fund on September 30, 2019. Accordingly, such proceeds remain subject to rebate at the yield of the Bonds. The 2019 escrow fund yielded below the yield on the Bonds and generated additional negative arbitrage; therefore, the 2019 escrow fund has been excluded from the computation of rebate. For the purpose of computing Rebatable Arbitrage, the remaining proceeds of the Bonds, equal to the percentage of the principal refunded by the Refunding Bonds divided by the outstanding principal of the Bonds immediately prior to the redemption date, transferred to the Refunding Bonds on November 1, 2019, subject to rebate at the yield of the Refunding Bonds.

DEFINITIONS

8. Computation Date

December 1, 2020.

9. Computation Period

The period beginning on December 2, 2005, the date of the closing, and ending on December 1, 2020, the Computation Date.

10. Temporary Period

The period ending three years from the date of the closing during which time arbitrage profits and losses may be blended.

11. Yield Reduction Period

The period subsequent to the Temporary Period that proceeds are yield restricted to the yield on the Bonds, plus 0.125%.

12. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

13. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

14. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

15. Issue Price

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

16. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

17. Yield Reduction Liability

The Rebatable Arbitrage accumulated after the Temporary Period, at the bond yield plus 0.125%.

18. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District, SunTrust Bank, Trustee, and US Bank, Successor Trustee.

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage and Yield Reduction Liability, as of December 1, 2020, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to December 1, 2020. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on December 1, 2020, is the Rebatable Arbitrage and Yield Reduction Liability.

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005 Delivered: December 2, 2005

Par Amount	\$17,525,000.00
Underwriter's Discount	-350,500.00
Accrued Interest	2.750.45
Total	\$17,177,250.45

Sources of Funds

Uses of Funds

Redemption of Notes	\$ 4,162,777.78
General Fund	9,887,185.81
Cost of Issuance Fund	145,000.00
Debt Service Interest Fund	1,767,040.61
Debt Service Reserve Fund	1.215.246.25
Total	\$17,177,250.45

PROOF OF ARBITRAGE YIELD

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005

		Present Value
		to 12/02/2005
Date	Debt Service	@ 5.6504446%
05/01/2006	412,567.71	403,161.83
11/01/2006	495,081.25	470,501.48
05/01/2007	495,081.25	457,574.00
11/01/2007	495,081.25	445,001.71
05/01/2008	725,081.25	633,829.17
11/01/2008	488,583.75	415,360.22
05/01/2009	733,583.75	606,507.16
11/01/2009	481,662.50	387,283.87
05/01/2010	736,662.50	576,043.76
11/01/2010	474,458.75	360,815.94
05/01/2011	744,458.75	550,589.90
11/01/2011	466,831.25	335,774.62
05/01/2012	751,831.25	525,906.65
11/01/2012	458,780.00	312,099.52
05/01/2013	763,780.00	505,309.26
11/01/2013	450,163.75	289,640.87
05/01/2014	770,163.75	481,917.54
11/01/2014	441,123.75	268,441.99
05/01/2015	781,123.75	462,285.41
11/01/2015	431,518.75	248,364.98
05/01/2016	791,518.75	443,049.49
11/01/2016	421,348.75	229,368.13
05/01/2017	801,348.75	424,241.63
11/01/2017	410,613.75	211,410.01
05/01/2018	815,613.75	408,391.73
11/01/2018	399,172.50	194,380.80
05/01/2019	824,172.50	390,311.37
11/01/2019	387,166.25	178,316.25
05/01/2020	837,166.25	374,977.74
11/01/2020	374,453.75	163,114.40
05/01/2021	849,453.75	359,860.51
11/01/2021	361,035.00	148,745.59
05/01/2022	866,035.00	347,000.89
11/01/2022	346,768.75	135,124.92
05/01/2023	881,768.75	334,156.98
11/01/2023	331,655.00	122,231.38
05/01/2024	896,655.00	321,382.25
11/01/2024	315,693.75	110,043.11
05/01/2025	915,693.75	310,418.40
11/01/2025	298,743.75	98,490.96
05/01/2026	933,743.75	299,381.94
11/01/2026	280,805.00	87,559.46
05/01/2027	950,805.00	288,330.13
11/01/2027	261,877.50	77,231.97
05/01/2028	971,877.50	278,747.38
11/01/2028	241,820.00	67,451.53
05/01/2029	991,820.00	269,049.88
11/01/2029	220,632.50	58,206.27
05/01/2030	1,015,632.50	260,577.68
11/01/2030	198,173.75	49,447.81

PROOF OF ARBITRAGE YIELD

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Scries 2005

		Present Value
		to 12/02/2005
Date	Debt Service	@ 5.6504446%
05/01/2031	1,038,173.75	251,925.05
11/01/2031	174,443.75	41,167.74
05/01/2032	1,064,443.75	244,300.70
11/01/2032	149,301.25	33,324.66
05/01/2033	1,089,301.25	236,456.19
11/01/2033	122,746.25	25,912.62
05/01/2034	1,117,746.25	229,480.93
11/01/2034	94,637.50	18,895.87
05/01/2035	1,149,637.50	223,236.39
11/01/2035	64,833.75	12,243.50
05/01/2036	1,179,833.75	216,683.36
11/01/2036	33,335.00	5,953.95
05/01/2037	1,213,335.00	210,759.01
	38,282,652.71	17,527,750.45

Proceeds Summary

Delivery date	12/02/2005
Par Value	17,525,000.00
Accrued interest	2,750.45
Target for yield calculation	17,527,750.45

BOND DEBT SERVICE

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005

Dated Date I Delivery Date I

12/01/2005 12/02/2005	

Annua Debt Service	Debt Service	Interest	Coupon	Principal	Period Ending
Debt Service	Debt Bervice	merost	Coupon	1111111	
412,567.71	412,567.71	412,567.71			05/01/2006
	495,081.25	495,081.25			11/01/2006
990,162.50	495,081.25	495,081.25			05/01/2007
	495,081.25	495,081.25			11/01/2007
1,220,162.50	725,081.25	495,081.25	5.650%	230,000	05/01/2008
	488,583.75	488,583.75			11/01/2008
1,222,167.50	733,583.75	488,583.75	5.650%	245,000	05/01/2009
	481,662.50	481,662.50			11/01/2009
1,218,325.00	736,662.50	481,662.50	5.650%	255,000	05/01/2010
	474,458.75	474,458.75			11/01/2010
1,218,917.50	744,458,75	474,458.75	5.650%	270,000	05/01/2011
, .,	466,831.25	466,831.25			11/01/2011
1,218,662.50	751,831.25	466,831.25	5.650%	285,000	05/01/2012
	458,780.00	458,780.00			11/01/2012
1,222,560.00	763,780.00	458,780.00	5.650%	305,000	05/01/2013
, _,	450,163.75	450,163.75			11/01/2013
1,220,327.50	770,163.75	450,163.75	5.650%	320,000	05/01/2014
1,220,527,50	441,123.75	441,123.75			11/01/2014
1,222,247.50	781,123.75	441,123.75	5.650%	340,000	05/01/2015
-,,,,	431,518.75	431,518.75			11/01/2015
1,223,037.50	791,518.75	431,518.75	5.650%	360,000	05/01/2016
1,220,007.00	421,348.75	421,348.75		,	11/01/2016
1,222,697.50	801,348.75	421,348.75	5.650%	380,000	05/01/2017
1,022,071.00	410,613.75	410,613.75		,	11/01/2017
1,226,227.50	815,613.75	410,613.75	5.650%	405,000	05/01/2018
1,220,227.30	399,172.50	399,172.50		,	11/01/2018
1,223,345.00	824,172.50	399,172.50	5.650%	425,000	05/01/2019
1,220,070.00	387,166.25	387,166.25			11/01/2019
1,224,332.50	837,166.25	387,166.25	5.650%	450,000	05/01/2020
-,	374,453.75	374,453.75			11/01/2020
1,223,907.50	849,453.75	374,453.75	5.650%	475,000	05/01/2021
1,223,201,20	361,035.00	361,035.00		,	11/01/2021
1,227,070.00	866,035.00	361,035.00	5.650%	505,000	05/01/2022
-,==,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	346,768.75	346,768,75			11/01/2022
1,228,537.50	881,768.75	346,768,75	5.650%	535,000	05/01/2023
-,0,007.00	331,655.00	331.655.00		,	11/01/2023
1,228,310.00	896,655.00	331,655.00	5.650%	565,000	05/01/2024
-,0,010.00	315,693.75	315,693.75		,	11/01/2024
1,231,387.50	915,693.75	315,693.75	5.650%	600,000	05/01/2025
x,	298,743.75	298,743.75		,	11/01/2025
1,232,487.50	933,743.75	298,743.75	5.650%	635,000	05/01/2026
-, <i></i> ,~07.20	280,805.00	280,805.00		,	11/01/2026
1,231,610.00	950,805.00	280,805.00	5.650%	670,000	05/01/2027
010100 د <i>ح</i> مر م	261,877.50	261,877.50			11/01/2027
1,233,755.00	971,877.50	261,877.50	5.650%	710,000	05/01/2028
4,400,100,00	241,820.00	241,820.00	2102070		11/01/2028

BOND DEBT SERVICE

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005

Annua Debt Servic	Debt Service	Interest	Coupon	Principal	Period Ending
	220,632,50	220,632.50			11/01/2029
1,236,265.0	1,015,632.50	220,632.50	5.650%	795,000	05/01/2030
-,,	198,173.75	198,173,75			11/01/2030
1,236,347.5	1,038,173.75	198,173.75	5.650%	840,000	05/01/2031
,	174,443.75	174,443.75			11/01/2031
1,238,887.5	1,064,443.75	174,443.75	5.650%	890,000	05/01/2032
,,	149,301,25	149,301.25			11/01/2032
1,238,602.50	1,089,301.25	149,301.25	5.650%	940,000	05/01/2033
-,,	122,746,25	122,746.25			11/01/2033
1,240,492,50	1,117,746.25	122,746.25	5.650%	995,000	05/01/2034
-,,	94,637.50	94,637.50			11/01/2034
1,244,275.00	1,149,637,50	94,637.50	5.650%	1,055,000	05/01/2035
-,,_,	64,833.75	64,833.75			11/01/2035
1,244,667,50	1,179,833.75	64,833.75	5.650%	1,115,000	05/01/2036
,,	33,335.00	33,335.00			11/01/2036
1,246,670.00	1,213,335.00	33,335.00	5.650%	1,180,000	05/01/2037
38,282,652.71	38,282,652.71	20,757,652.71		17,525,000	

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005 General Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.650445%)
DATE 12/02/05 12/05/05 12/05/05 12/05/05 12/07/05 12/20/05 12/20/05 12/20/05 12/20/05 12/20/05 12/20/05 01/23/06 03/27/07 02/207 11/02/07 12/007 02/12/07 02/12/07 02/12/07 02/04/08 03/14/08 04/14/08 05/02/08 11/04/08 11/05/08 12/02/08 12/03/08 01/05/09 02/10/09 03/04/09 03/17/09	DESCRIPTION Beg Bal	(PAYMENTS) -9,887,185.81 789,472.62 50,366.34 556,138.29 14,600.66 21,394.83 62,133.27 269,926.03 270.00 53,245.82 195,218.52 714,887.67 70,444.42 123,650.00 174,580.97 616,893.70 443,633.75 1,231,626.71 239,818.46 2,604,480.69 293,574.50 901,331.31 600,000.00 10,929.08 4,228.22 -1,982.70 -484.65 -5.70 -440.81 -4.82 -4.00 -2.81 -716.30 -2.55 -203.65 -73.13 -13.50 -0.73 -3.55 -3.18 -1.89 -7.39 -13.87 -0.82 -9.43 -0.57	(5.650445%) -22,803,168.08 1,820,788.77 116,107.75 1,282,046.06 33,653.18 49,305.48 142,901.48 620,807.98 620.98 121,837.16 446,699.30 1,627,221.12 160,245.74 280,668.01 395,538.77 1,397,663.07 1,001,390.45 2,780,084.31 538,071.37 5,843,572.25 655,731.76 2,013,225.14 1,327,779.37 23,880.65 9,123.79 -4,278.33 -1,004.54 -11.76 -908.32 -9.90 -8.17 -5.72 -1,454.66 -5.16 -411.66 -147.41 -26.46 -1.43 -6.93 -6.20 -3.67 -14.32 -26.81 -1.58 -18.14 -1.09
04/03/09 04/13/09		-6.21 -0.39	-11.89 -0.75

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005 General Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.650445%)
05/04/09 06/03/09 07/03/09 12/14/09 12/14/09 03/04/13 04/02/13 11/07/18 12/07/18		$\begin{array}{r} -3.93 \\ -4.59 \\ -2.43 \\ 1,353.66 \\ 348.25 \\ -0.18 \\ -0.29 \\ 393.70 \\ 4.34 \end{array}$	-7.49 -8.71 -4.59 2,493.61 641.52 -0.28 -0.44 441.75 4.85
12/01/20	TOTALS:	153,765.93	-119,008.81
ISSUE DAT	TE: 12/02/05	REBATABLE ARBITRAGE:	-119,008.81

ISSUE DATE:	12/02/05	REBATABLE ARBITRAGE:	-119,008.81
COMP DATE:	12/01/20	NET INCOME:	153,765.93
BOND YIELD:	5.650445%	TAX INV YIELD:	4.191807%

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005 Cost of Issuance Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.650445%)
12/02/05 12/05/05 12/05/05 12/05/05 12/05/05 12/05/05 12/05/05 01/11/06 02/09/06 02/17/06 03/09/06	Beg Bal	-145,000.00 25,643.75 13,000.00 5,000.00 5,000.00 6,757.57 30,000.00 4,282.53 12,500.00 1,495.81 40,000.00	-334,418.65 59,143.09 29,968.44 11,526.32 11,526.32 15,577.99 69,157.95 9,817.51 28,531.77 3,410.02 90,878.70
02/12/07		1,982.70	4,278.33
12/01/20	TOTALS:	662.36	-602.19
ISSUE DAT COMP DATE BOND YIEL	: 12/01/20	REBATABLE ARBITRAGE: NET INCOME: TAX INV YIELD:	-602.19 662.36 4.024843%

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005 Debt Service Interest Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.650445%)
12/02/05 01/04/06 02/01/06 03/01/06 05/01/06 05/01/06 06/28/06 07/03/06 08/03/06 08/09/06 09/01/06 09/14/06 10/13/06 11/01/06 11/01/06 11/01/06 12/28/06 01/02/07 01/10/07 01/10/07 02/09/07 03/02/07 03/02/07 04/03/07 05/01/07 05/02/07 05/02/07 06/04/07 05/02/07 07/16/07 07/03/07 07/16/07 07/03/07 10/02/07 11/01/07 11/02/07 11/02/07	DESCRIPTION Beg Bal	$\begin{array}{c} -1,767,040.61\\ -1,210.69\\ -0.94\\ -0.84\\ -0.93\\ -0.90\\ 412,567.71\\ -0.93\\ -10,400.00\\ -10,177.54\\ -505.67\\ 173.27\\ -1,585.91\\ -0.89\\ -1,958.37\\ -12,755.38\\ -1,817.48\\ -95.75\\ 495,081.25\\ -4,716.42\\ -0.90\\ -10,400.00\\ -198.56\\ -3,569.12\\ -3,448.57\\ -1,200.40\\ -4,087.27\\ -0.92\\ -1.02\\ 495,081.25\\ -0.98\\ -0.99\\ -20,519.72\\ -3.33\\ 20,519.72\\ -20,519.72\\ -3.33\\ 20,519.72\\ -20,519.72\\ -0.52\\ -1.00\\ -0.95\\ 495,081.25\\ 484.65\\ 5.70\\ \end{array}$	
12/10/07 01/03/08 01/31/08 02/04/08 03/04/08 03/14/08		440.81 4.82 -25,982.55 4.00 2.81 716.30	908.32 9.90 -53,125.97 8.17 5.72 1,454.66
			,

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005 Debt Service Interest Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.650445%)
04/02/08 04/14/08 05/01/08 05/02/08		2.55 203.65 83,185.95 73.13	5.16 411.66 167,709.64 147.41
12/01/20	TOTALS:	101,423.05	-53,148.39
ISSUE DATI		REBATABLE ARBITRAGE:	-53,148.39

COMP	DATE:	12/01/20	NET	INCOME:	101,423.05
BOND	YIELD:	5.650445%	TAX	INV YIELD:	4.555539%

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005 Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

		RECEIPTS		ADJUSTED RECEIPTS	FUTURE VALUE @ BOND YIELD OF
DATE	DESCRIPTION	(PAYMENTS)	90	(PAYMENTS)	(5.650445%)
12/02/05	Beg Bal	-1,215,246.25	100.00	-1,215,246.25	-2,802,765.62
01/04/06		1,210.69	100.00	1,210.69	2,778.46
02/01/06		0.94	100.00	0.94	2.15
03/01/06		0.84	100.00	0.84	1.91
04/03/06		0.93	100.00	0.93	2.11
05/01/06		0.90	100.00	0.90	2.03
06/01/06		0.93	100.00	0.93	2.09
06/28/06		10,400.00	100.00	10,400.00	23,233.17
07/03/06		10,177.54	100.00	10,177.54	22,718.61
08/01/06		505.67	100.00	505.67	1,123.89
08/01/06		173.27	100.00	173.27	385.11
08/03/06		-173.27	100.00	-173.27	-384.99
08/09/06 09/01/06		1,585.91	100.00	1,585.91	3,520.45
09/14/06		0.89 1,958.37	100.00	0.89	1.97
10/02/06		12,755.38	100.00 100.00	1,958.37	4,323.76
10/13/06		1,817.48	100.00	12,755.38	28,083.41
11/01/06		95.75	100.00	1,817.48 95.75	3,994.72
11/08/06		4,716.42	100.00	4,716.42	209.87 10,326.40
12/01/06		0.90	100.00	0.90	1.96
12/28/06		10,400.00	100.00	10,400.00	22,594.81
01/02/07		198.56	100.00	198.56	431.12
01/10/07		3,569.12	100.00	3,569.12	7,739.80
01/10/07		3,448.57	100.00	3,448.57	7,478.39
02/01/07		1,200.40	100.00	1,200.40	2,594.68
02/09/07		4,087.27	100.00	4,087.27	8,823.74
03/02/07		0.92	100.00	0.92	1.98
04/03/07		1.02	100.00	1.02	2.18
05/02/07		0.98	100.00	0.98	2.09
06/04/07		0.99	100.00	0.99	2.10
06/28/07		20,519.72	100.00	20,519.72	43,355.80
07/03/07		3.33	100.00	3.33	7.03
07/16/07		-20,519.72	100.00	-20,519.72	-43,235.18
07/26/07 08/02/07		20,519.72	100.00	20,519.72	43,168.31
09/05/07		0.52	100.00	0.52	1.09
10/02/07		1.00 0.95	100.00	1.00	2.09
11/15/07		0.95	100.00	0.95	1.98
12/04/07		0.94	100.00	0.94 0.86	1.94
01/03/08		0.86	100.00	0.86	1.77 1.77
02/01/08		25,982.55	100.00	25,982.55	53,117.75
02/01/08		4,581.00	100.00	4,581.00	9,365.22
02/04/08		0.79	100.00	4,001.00	9,303.22
03/04/08		0.58	100.00	0.58	1.18
03/17/08		12,155.99	100.00	12,155.99	24,674.94
04/02/08		0.53	100.00	0.53	1.07
04/14/08		3,019.82	100.00	3,019.82	6,104.24
05/02/08		0.60	100.00	0.60	1.21

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005 Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

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		RECEIPTS		ADJUSTED RECEIPTS	FUTURE VALUE @ BOND YIELD OF
DATE	DESCRIPTION	(PAYMENTS)	olo	(PAYMENTS)	(5.650445%)
05/23/08		2,536.16	100.00	2,536.16	5,095.72
06/03/08		0.75	100.00	0.75	1.50
06/10/08		2,349.28	100.00	2,349.28	4,707.83
07/02/08		0.67	100.00	0.67	1.34
07/07/08		2,184.69	100.00	2,184.69	4,359.75
08/04/08		2,215.51	100.00	2,215.51	4,402.81
08/04/08		0.68	100.00	0.68	1.35
09/03/08		0.68	100.00	0.68	1.35
10/02/08		0.68	100.00	0.68	1.34
10/21/08 10/22/08		4,303.07	100.00	4,303.07	8,450.04
10/22/08		33,354.14	100.00	33,354.14	65,488.21
11/04/08		-33,354.14 54,680.13	100.00 100.00	-33,354.14 54,680.13	-65,488.21 107,160.88
11/04/08		0.73	100.00	0.73	1.43
11/06/08		-54,680.13	100.00	-54,680.13	-107, 127.71
11/07/08		16,702.75	100.00	16,702.75	32,718.47
11/19/08		1,509.46	100.00	1,509.46	2,951.35
12/02/08		3.18	100.00	3.18	6.21
12/18/08		991.62	100.00	991.62	1,930.16
01/05/09		1.89	100.00	1.89	3.67
01/16/09		583.94	100.00	583.94	1,131.71
02/03/09		13.87	100.00	13.87	26.81
02/10/09		307.33	100.00	307.33	593.42
03/03/09		9.43	100.00	9.43	18.14
03/19/09		196.11	100.00	196.11	376.38
04/02/09		6.21	100.00	6.21	11.89
04/14/09		124.82	100.00	124.82	238.64
05/01/09		416,050.53	100.00	416,050.53	793,331.69
05/04/09		3.93	100.00	3.93	7.49
05/06/09		-152,280.00	100.00	-152,280.00	-290,145.27
05/11/09 06/02/09		0.11	100.00	0.11	0.21
07/02/09		4.59 2.43	100.00 100.00	4.59 2.43	8.71
07/09/09		62.63	100.00	62.63	4.59 118.17
07/14/09		-10.95	100.00	-10.95	-20.65
08/04/09		42.09	100.00	42.09	79.11
09/04/09		11.02	100.00	11.02	20.62
10/09/09		7.51	100.00	7.51	13.97
11/02/09		296,297.77	100.00	296,297.77	549,376.69
11/06/09		6.58	100.00	6.58	12.19
12/04/09		5.38	100.00	5.38	9,93
12/23/09		7,731.67	100.00	7,731.67	14,222.86
12/23/09		21,314.58	100.00	21,314.58	39,209.42
12/24/09		10,718.39	100.00	10,718.39	19,714.05
01/07/10		5.24	100.00	5.24	9.62
02/05/10		4.95	100.00	4.95	9.05
03/03/10		4.91	100.00	4.91	8.93
03/18/10		30.00	100.00	30.00	54.47

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\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005 Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	<u>0</u> 0	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.650445%)		
03/18/10		16,820.95	100.00	16,820.95	30,538.69		
03/18/10		812.86	100.00	812.86	1,475.76		
03/18/10		1,426.61	100.00	1,426.61	2,590.03		
03/18/10		204.60	100.00	204.60	371.45		
03/18/10		1,973.61	100.00	1,973.61	3,583.12		
03/18/10		13,583.23	100.00	13,583.23	24,660.56		
03/18/10		152.00	100.00	152.00	275.96		
04/13/10		5.08	100.00	5.08	9.19		
05/17/10		4.68	100.00	4.68	8.42		
06/15/10		4.83	100.00	4.83	8,65		
07/14/10		4.65	100.00	4.65	8.29		
08/06/10		5.07	100.00	5.07	9.01		
09/02/10		-51.37	100.00	-51.37	-90.93		
10/07/10		10.00	100.00	10.00	17.60		
11/10/10		4.83	100.00	4.83	8,46		
01/10/11		9,52	100.00	9.52	16.52		
02/15/11		4.83	100.00	4.83	8.34		
03/08/11		4.37	100.00	4.37	7,52		
04/07/11		4.84	100.00	4.84	8,29		
06/24/11		9.52	100.00	9.52	16.11		
08/04/11		4.69	100.00	4.69	7.89		
08/04/11		4.83	100.00	4.83	8.12		
04/01/16		42,021.88	100.00	42,021.88	54,501.14		
04/01/16		255,000.00	100.00	255,000.00	330,727.50		
04/20/16		-42,021.88	100.00	-42,021.88	-54,341.10		
04/20/16		-255,000.00	100.00	-255,000.00	-329,756.32		
06/20/17		755.29	100.00	755.29	915.24		
04/04/19		72,909.29	100.00	72,909.29	79,967.48		
04/22/19	2005-1 DSR	304,436.00	100.00	304,436.00	332,978.79		
04/22/19	2005-2 DSR	100,342.00	100.00	100,342.00	109,749.69		
11/01/19	Bal Out	102,511.57	50.20	51,461.48	54,663.60		
11/01/19	Bal In	-102,511.57	50.20	-51,461.48	-54,663.60		
11/06/20		103,135.36	50.20	51,774.63	51,975.36		
12/01/20	TOTALS:	169,800.20		118,439.47	-682,818.65		
ISSUE DAT	ISSUE DATE: 12/02/05 REBATABLE ARBITRAGE: -682,818.65						

ISSUE DATE:	12/02/05	REDATABLE ARBITRAGE:	-002,010.00
COMP DATE:	12/01/20	NET INCOME:	118,439.47
BOND YIELD:	5.650445%	TAX INV YIELD:	1.296422%

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005 2005-1 Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.650445%)
04/22/19 05/02/19 06/04/19 07/02/19 08/02/19 09/04/19 09/30/19 10/02/19	From DSR to 19 Escrow	-304,436.00 22.52 77.57 75.07 64.64 51.71 304,436.00 43.79	-332,978.79 24.59 84.29 81.22 69.61 55.41 324,934.45 46.72
12/01/20	TOTALS:	335.30	-7,682.48

ISSUE DATE:	12/02/05	REBATABLE ARBITRAGE:	-7,682.48
COMP DATE:	12/01/20	NET INCOME:	335.30
BOND YIELD:	5.650445%	TAX INV YIELD:	0.251092%

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005 2005-2 Debt Service Reserve Fund

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ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	20	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.650445%)
04/22/19	From DSR	-100,342.00	100.00	-100,342.00	-109,749,69
05/02/19		4,662.03	100.00	4,662.03	5,091.24
05/02/19		40,000.00	100.00	40,000.00	43,682.59
05/02/19		7.42	100.00	7,42	8.10
06/04/19		14.55	100.00	14.55	15.81
07/02/19		-44,662.03	100.00	-44,662.03	-48,322.97
07/02/19		13,73	100.00	13.73	14.86
08/02/19		21.00	100.00	21.00	22.62
09/04/19		17.04	100.00	17.04	18.26
10/02/19		14.85	100.00	14.85	15.84
11/01/19	Bal Out	100,355.19	100.00	100,355.19	106,599.65
11/01/19	Bal In	-100,355.19	50.20	-50,378.96	-53,513.72
11/04/19		12.78	50.20	6.42	6.81
12/03/19		12.37	50.20	6.21	6.56
01/03/20		12.78	50.20	6.42	6.75
02/04/20		12.75	50.20	6.40	6.70
03/03/20		10.56	50.20	5.30	5.53
04/02/20		4.76	50.20	2.39	2.48
05/04/20		0.82	50.20	0.41	0.43
06/02/20		0.85	50.20	0.43	0.44
07/02/20		0.49	50.20	0.25	0.25
08/04/20		0.47	50.20	0.24	0.24
09/02/20		0.42	50.20	0.21	0.21
10/02/20		0.42	50.20	0.21	0.21
11/03/20		0.42	50.20	0.21	0.21
12/01/20	MMkt Bal	100,342.00	50.20	50,372.34	50,372.34
12/01/20	MMkt Acc	0.42	50.20	0.21	0.21
12/01/20	TOTALS:	158.90		130.47	-5,708.04

ISSUE DATE:	12/02/05	REBATABLE ARBITRAGE:	-5,708.04
COMP DATE:	12/01/20	NET INCOME:	130.47
BOND YIELD:	5.650445%	TAX INV YIELD:	0.130804%

\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005 Rebate Computation Credits

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.650445%)
12/01/06 12/01/07 12/01/08 12/01/10 12/01/10 12/01/11 12/01/12 12/01/13 12/01/14 12/01/15 12/01/16 12/01/17 12/01/18 12/01/19 12/01/20		-1,000.00 -1,400.00 -1,430.00 -1,490.00 -1,500.00 -1,550.00 -1,550.00 -1,650.00 -1,650.00 -1,670.00 -1,700.00 -1,730.00 -1,760.00	-2,181.68 -2,888.81 -2,790.79 -2,750.29 -2,618.69 -2,509.79 -2,420.62 -2,348.51 -2,263.14 -2,180.12 -2,061.96 -1,973.85 -1,900.41 -1,829.13 -1,760.00
12/01/20	TOTALS:	-23,260.00	-34,477.80

ISSUE DATE: 12/02/05 REBATABLE ARBITRAGE: -34,477.80 COMP DATE: 12/01/20 BOND YIELD: 5.650445%

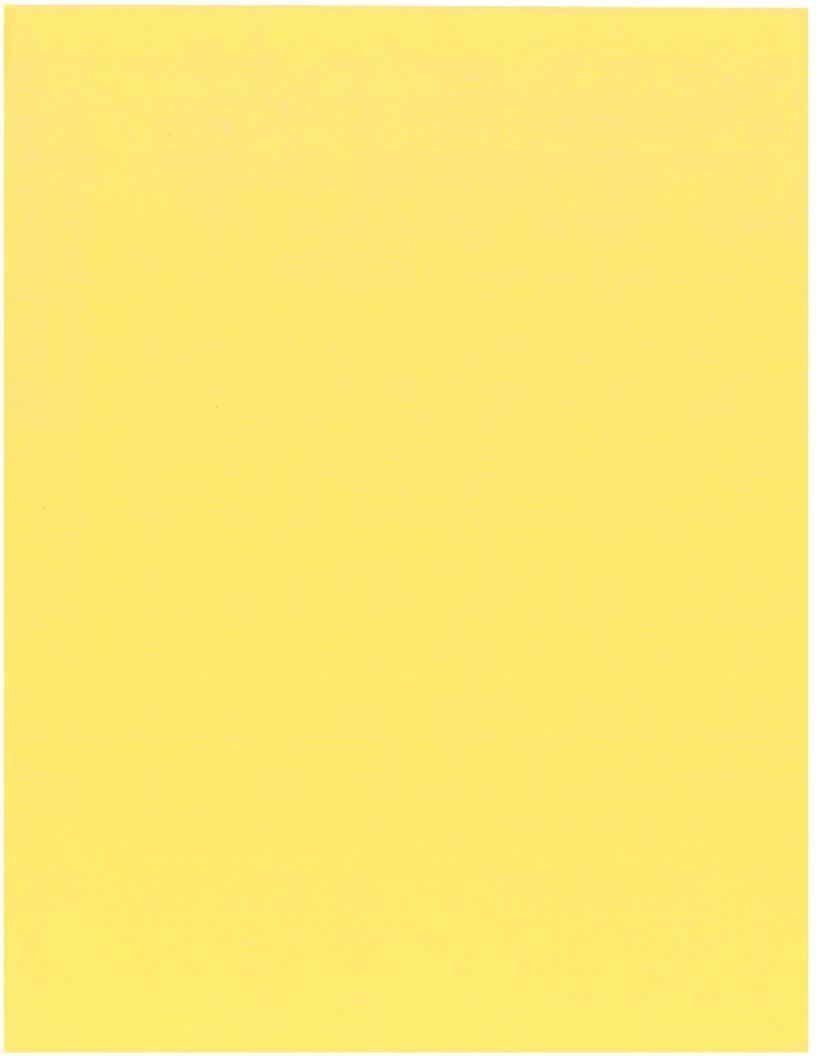
\$17,525,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2005 General Fund

YIELD RESTRICTION CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.775445%)
12/01/08	GF MMkt Accrua	-1.87	-3.70
12/01/08	GF MMkt Balanc	-1,976.38	-3,913.77
12/02/08		-3.55	-7.03
12/03/08		-3.18	-6.30
01/05/09		-1.89	-3.72
01/15/09		-7.39	-14.53
02/04/09		-13.87	-27.19
02/10/09		-0.82	-1.61
03/04/09		-9.43	-18.40
03/17/09		-0.57	-1.11
04/03/09		-6.21	-12.06
04/13/09		-0.39	-0.76
05/04/09		-3.93	-7.60
06/03/09		-4.59	-8.83
07/03/09		-2.43	-4.65
12/14/09		348.25	650.12
12/14/09		1,353.66	2,527.06
03/04/13		-0.18	-0.28
04/02/13		-0.29	-0.45
11/07/18		393.70	442.86
12/07/18		4.34	4.86
12/01/20	TOTALS:	62.98	-407.10

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ISSUE DATE:	12/02/05	YIELD REDUCTION AMT:	-407.10
COMP DATE:	12/01/20	NET INCOME:	62.98
BOND YIELD:	5.775445%	TAX INV YIELD:	1.153933%



REBATE REPORT \$17,510,000

Westside Community Development District

(Osceola County, Florida)

Special Assessment Revenue Bonds Series 2007

> Dated: December 1, 2007 Delivered: December 3, 2007

Rebate Report to the Computation Date December 2, 2022 Reflecting Activity To November 30, 2020



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90 Avon Meadow Lane Avon, CT 06001 (T) 860-321-7521 (F) 860-321-7581

www.amteccorp.com

January 8, 2021

Westside Community Development District c/o Ms. Katie Costa Governmental Management Services-CF, LLC 1412S Narcoossee Road St. Cloud, FL 34771

Re: \$17,510,000 Westside Community Development District, (Osceola County, Florida), Special Assessment Revenue Bonds, Series 2007

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of the Westside Community Development District (the "District")

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage.

We have scheduled the next Report as of November 30, 2021. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo Senior Vice President

Catty M'Goven

Caitlyn C. McGovern Analyst

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition & Construction Fund	1.128249%	3,506.11	(47,910.83)
Cost of Issuance Fund	3.637368%	454.28	(1,284.75)
Debt Service Interest Fund	2.607434%	19,297.67	(95,968.15)
Debt Service Reserve Fund	0.702644%	65,914.16	(1,260,074.09)
2007-1 Debt Service Reserve Fund	0.251089%	348.76	(12,185.58)
2007-2 Debt Service Reserve Fund	0.129976%	50.63	(3,357.47)
Totals	0.849154%	\$89,571.61	\$(1,420,780.87)
Bond Yield	7.262670%		
Rebate Computation Credits	(35,603.15)		
	\$(1,456,384.02)		

For the December 2, 2022 Computation Date Reflecting Activity from December 3, 2007 through November 30, 2020

SUMMARY OF YIELD RESTRICTION COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the December 2, 2022 Computation Date Reflecting Activity from December 2, 2010 through November 30, 2020

Fund Description	Taxable Inv Yield	Yield Reduction Liability
Acquisition & Construction Fund	0.033874%	(12,689.60)
Totals	0.033874%	\$(12,689.60)
Bond Yield (+0.125%) *	7.387670%	

* Pursuant to the Treasury Regulations Section 1.148-2(d)(2), for yield restriction purposes, the Bond Yield is adjusted upwardly by 0.125% for funds not held in a refunding escrow or allocable to replacement proceeds.

Based upon our computations, no rebate or yield reduction liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

- 1. For purposes of computing Rebatable Arbitrage and Yield Reduction Liability, investment activity is reflected from December 3, 2007, the date of the closing, to November 30, 2020, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of December 2, 2022.
- 2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
- 3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
- 4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
- 5. During the period between December 3, 2007 and November 30, 2020, the District made periodic payments into the Debt Service Interest, Sinking and Redemption Prepayment Funds that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or $1/12^{th}$ of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Interest, Sinking and Redemption Prepayment Funds and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

6. A portion of the Bonds were refunded by the District's Special Assessment Revenue Refunding Bonds, Series 2019 (the "Refunding Bonds"), as follows:

Issue	Principal Issued	Dated	Principal Refunded	Maturities Refunded	Redemption Date	Redemption Price
2007	\$17,510,000	12/1/07	\$6,520,000	5/1/38	11/1/19	100%

Proceeds in the 2007-1 Debt Service Reserve Fund were deposited into the 2019 escrow fund on September 30, 2019. Accordingly, such proceeds remain subject to rebate at the yield of the Bonds. The 2019 escrow fund yielded below the yield on the Bonds and generated additional negative arbitrage; therefore, the 2019 escrow fund has been excluded from the computation of rebate. For the purpose of computing Rebatable Arbitrage, the remaining proceeds of the Bonds, equal to the percentage of the principal refunded by the Refunding Bonds divided by the outstanding principal of the Bonds immediately prior to the redemption date, transferred to the Refunding Bonds on November 1, 2019, subject to rebate at the yield of the Refunding Bonds.

DEFINITIONS

7. Computation Date

December 2, 2022.

8. Computation Period

The period beginning on December 3, 2007, the date of the closing, and ending on November 30, 2020.

9. Temporary Period

The period ending three years from the date of the closing during which time arbitrage profits and losses may be blended.

10. Yield Reduction Period

The period subsequent to the Temporary Period that proceeds are yield restricted to the yield on the Bonds, plus 0.125%.

11. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

12. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

13. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

14. Issue Price

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

15. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

16. Yield Reduction Liability

The Rebatable Arbitrage accumulated after the Temporary Period, at the bond yield plus 0.125%.

17. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee.

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage and Yield Reduction Liability, as of November 30, 2020, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to December 2, 2022. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on December 2, 2022, is the Rebatable Arbitrage and Yield Reduction Liability.

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2007 Delivered: December 3, 2007

Sources of Funds

Par Amount	\$17,510,000.00
Original Issue Discount	-109,437.50
Underwriter's Discount	-350,200.00
Accrued Interest	7,004.00
Total	\$17,057,366.50

Uses of Funds

Acquisition & Construction Fund	\$14,405,435.78
Cost of Issuance Fund	150,000.00
Debt Service Interest Fund	1,074,310.72
Debt Service Reserve Fund	1,427,620.00
Total	\$17,057,366.50

PROOF OF ARBITRAGE YIELD

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Scries 2007

		Present Value to 12/03/2007
Date	Debt Service	@ 7.2626703%
05/01/2008	525,300.00	510,117.57
11/01/2008	630,360.00	590,691.11
05/01/2009	800,360.00	723,712.49
11/01/2009	624,240.00	544,679.70
05/01/2010	809,240.00	681,358.76
11/01/2010	617,580.00	501,765.31
05/01/2011	812,580.00	637,063.09
11/01/2011	610,560.00	461,905.97
05/01/2012	820,560.00	599,024.34
11/01/2012	603,000.00	424,776.37
05/01/2013	828,000.00	562,836.53
11/01/2013	594,900.00	390,215.77
05/01/2014	839,900.00	531,615.14
11/01/2014	586,080.00	357,960.88
05/01/2015	851,080.00	501,600.49
11/01/2015	576,540.00	327,888.30
05/01/2016	856,540.00	470,059.71
11/01/2016	566,460.00	299,973.95
05/01/2017	871,460.00	445,318.41
11/01/2017	555,480.00	273,905.36
05/01/2018	880,480.00	418,948.37
11/01/2018	543,780.00	249,673.90
05/01/2019	893,780,00	395,994.77
11/01/2019	531,180.00	227,095.98
05/01/2020	906,180.00	373,844.59
11/01/2020	517,680.00	206,085.26
05/01/2021	922,680.00	354,442.31
11/01/2021	503,100.00	186,490.91
05/01/2022	938,100.00	335,553.21
11/01/2022	487,440.00	168,245.06
05/01/2023	952,440.00	317,225.21
11/01/2023	470,700.00	151,280.58
05/01/2024	970,700.00	301,046.04
11/01/2024	452,700.00	135,477.53
05/01/2025	992,700.00	286,670.97
11/01/2025	433,260.00	120,732.22
05/01/2026	1,013,260.00	272,461.04
11/01/2026	412,380.00	107,001.54
05/01/2027	1,032,380.00	258,488.31
11/01/2027	390,060.00	94,241.38
05/01/2028	1,060,060.00	247,143.72
11/01/2028	365,940.00	82,326.17
05/01/2029	1,085,940.00	235,745.16
11/01/2029	340,020.00	71,227.93
05/01/2030	1,115,020.00	225,391.44
11/01/2030	312,120.00	60,881.49
05/01/2031	1,142,120.00	214,973.19
11/01/2031	282,240.00	51,262.53
05/01/2032	1,177,240.00	206,326.68
11/01/2032	250,020.00	42,283.80
	-	-

PROOF OF ARBITRAGE YIELD

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Scries 2007

Present Valu		
to 12/03/200		
@ 7.26267039	Debt Service	Date
197,469.8	1,210,020.00	05/01/2033
33,929.9	215,460.00	11/01/2033
189,258.6	1,245,460.00	05/01/2034
26,156.5	178,380.00	11/01/2034
182,300.4	1,288,380.00	05/01/2035
18,899.5	138,420.00	11/01/2035
175,023.7	1,328,420.00	05/01/2036
12,151.7	95,580.00	11/01/2036
168,758.3	1,375,580.00	05/01/2037
5,859.9	49,500.00	11/01/2037
162,727.0	1,424,500.00	05/01/2038
17,407,566.5	43,905,620.00	

Proceeds Summary

Delivery date Par Value	12/03/2007 17,510,000,00
Accrued interest	7,004.00
Premium (Discount)	-109,437.50
Target for yield calculation	17,407,566.50

BOND DEBT SERVICE

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2007

Dated Date	12/01/2007
Delivery Date	12/03/2007

Annual Debt Service	Debt Service	Interest	Coupon	Principal	Period Ending
			1	1	0.5/01/0000
525,300	525,300	525,300			05/01/2008
	630,360	630,360	= = = = = = = = = = = = = = = = = = = =	170.000	11/01/2008
1,430,720	800,360	630,360	7.200%	170,000	05/01/2009
	624,240	624,240	= = 0.00/	105 000	11/01/2009
1,433,480	809,240	624,240	7.200%	185,000	05/01/2010
	617,580	617,580			11/01/2010
1,430,160	812,580	617,580	7.200%	195,000	05/01/2011
	610,560	610,560			11/01/2011
1,431,120	820,560	610,560	7.200%	210,000	05/01/2012
	603,000	603,000			11/01/2012
1,431,000	828,000	603,000	7.200%	225,000	05/01/2013
	594,900	594,900			11/01/2013
1,434,800	839,900	594,900	7.200%	245,000	05/01/2014
	586,080	586,080			11/01/2014
1,437,160	851,080	586,080	7.200%	265,000	05/01/2015
	576,540	576,540			11/01/2015
1,433,080	856,540	576,540	7.200%	280,000	05/01/2016
	566,460	566,460			11/01/2016
1,437,920	871,460	566,460	7.200%	305,000	05/01/2017
	555,480	555,480			11/01/2017
1,435,960	880,480	555,480	7.200%	325,000	05/01/2018
	543,780	543,780			11/01/2018
1,437,560	893,780	543,780	7.200%	350,000	05/01/2019
	531,180	531,180			11/01/2019
1,437,360	906,180	531,180	7.200%	375,000	05/01/2020
	517,680	517,680			11/01/2020
1,440,360	922,680	517,680	7.200%	405,000	05/01/2021
	503,100	503,100			11/01/2021
1,441,200	938,100	503,100	7.200%	435,000	05/01/2022
	487,440	487,440			11/01/2022
1,439,880	952,440	487,440	7.200%	465,000	05/01/2023
	470,700	470,700			11/01/2023
1,441,400	970,700	470,700	7.200%	500,000	05/01/2024
, ,	452,700	452,700			11/01/2024
1,445,400	992,700	452,700	7.200%	540,000	05/01/2025
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	433,260	433,260			11/01/2025
1,446,520	1,013,260	433,260	7.200%	580,000	05/01/2026
-,	412,380	412,380		2	11/01/2026
1,444,760	1,032,380	412,380	7.200%	620,000	05/01/2027
.,,	390,060	390,060			11/01/2027
1,450,120	1,060,060	390,060	7.200%	670,000	05/01/2028
-,	365,940	365,940			11/01/2028
1,451,880	1,085,940	365,940	7.200%	720,000	05/01/2029
-,,000	340,020	340,020			11/01/2029
1,455,040	1,115,020	340,020	7.200%	775,000	05/01/2030
	312,120	312,120			11/01/2030

BOND DEBT SERVICE

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2007

11/01/2037 05/01/2038	1,375,000	7.200%	49,500 49,500	49,500 1,424,500	1,474,000
05/01/2037	1,280,000	7.200%	95,580	1,375,580	1,471,160
11/01/2036			95,580	95,580	
05/01/2036	1,190,000	7.200%	138,420	1,328,420	1,466,84
11/01/2035			138,420	138,420	
05/01/2035	1,110,000	7.200%	178,380	1,288,380	1,466,76
11/01/2034	-105 01000		178,380	178,380	1,100,72
05/01/2034	1.030.000	7.200%	215,460	1,245,460	1,460,92
11/01/2033	200,000	7.20076	230,020	1,210,020 215,460	1,460,04
05/01/2033	960,000	7.200%	250,020 250,020	250,020	1 460 04
05/01/2032	895,000	7.200%	282,240	1,177,240	1,459,48
11/01/2031	0.05.000		282,240	282,240	
05/01/2031	830,000	7.200%	312,120	1,142,120	1,454,24
Ending	Principal	Coupon	Interest	Service	Servic
Period				Debt	Deb

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2007 Acquisition & Construction Fund

$\begin{array}{cccccccccccccccccccccccccccccccccccc$	RE VALUE @ D YIELD OF 7.262670%)
12/23/09 21,314.57 12/24/09 10,718.39 06/07/10 140.00 06/07/10 285.00 11/04/13 -172,211.55 -3 11/05/13 200,000.00 3	392, 636.61 373, 388.75 328, 740.41 34, 597.91 944, 299.88 -127.68 4, 652.45 9, 304.84 396, 409.55 -17, 024.82 -25.14 4, 202.22 3, 404.81 1, 955.55 632.86 632.86 632.86 1, 265.73 1, 692.91 7, 077.63 1, 418.88 2, 341.60 2, 059.97 316.43 553.76 1, 826.19 8, 595.29 969.06 3, 413.86 19, 464.11 53, 658.40 26, 977.68 341.17 694.53 329, 087.73 382, 114.35
02/08/18 0.33 12/02/22 TOTALS: 3,506.11 -	0.47
ISSUE DATE: 12/03/07 REBATABLE ARBITRAGE: -47,910. COMP DATE: 12/02/22 NET INCOME: 3,506. BOND YIELD: 7.262670% TAX INV YIELD: 1.12824	83 11

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2007 Cost of Issuance Fund

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (7.262670%)
12/03/07 12/03/07 12/21/07 12/26/07 01/03/08 01/08/08 01/09/08 01/09/08 01/17/08 01/17/08 01/128/08 02/13/08 02/13/08 02/13/08 02/26/08	Beg Bal	$\begin{array}{c} -150,000.00\\ 36,500.00\\ 30,000.00\\ 17,500.00\\ 4,877.50\\ 4,735.12\\ 1,000.00\\ 1,500.00\\ 100.00\\ 5,000.00\\ 40,000.00\\ 3,500.00\\ -343.20\\ 6,084.86\end{array}$	$\begin{array}{c} -437,258.24\\ 106,399.50\\ 87,451.65\\ 50,831.82\\ 14,153.52\\ 13,721.32\\ 2,894.91\\ 4,341.50\\ 289.43\\ 14,448.74\\ 115,338.25\\ 10,062.14\\ -984.13\\ 17,024.82\end{array}$
12/02/22	TOTALS:	454.28	-1,284.75
ISSUE DATE COMP DATE: BOND YIELI	12/02/22	REBATABLE ARBITRAGE: NET INCOME: TAX INV YIELD:	-1,284.75 454.28 3.637368%

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2007 Debt Service Interest Fund

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (7.262670%)
12/03/07 01/03/08 02/04/08 04/02/08 05/01/08 05/02/08 06/03/08 07/02/08 08/04/08 09/03/08 10/02/08 11/03/08	Beg Bal	$\begin{array}{r} -1,074,310.72\\ -4,650.00\\ -4,572.29\\ -3,429.45\\ -3,167.28\\ 525,300.00\\ -2,539.07\\ -2,366.68\\ -2,185.90\\ -2,239.01\\ -2,214.42\\ -2,165.58\\ 597,838.07\end{array}$	$\begin{array}{r} -3,131,674.76\\ -13,474.66\\ -13,168.33\\ -9,818.37\\ -9,017.62\\ 1,487,020.73\\ -7,186.18\\ -6,657.25\\ -6,113.50\\ -6,222.46\\ -6,118.85\\ -5,949.61\\ 1,632,412.73\end{array}$
12/02/22	TOTALS:	19,297.67	-95,968.15
ISSUE DAT	E: 12/03/07	REBATABLE ARBITRAGE:	-95,968.15

ISSUE DALE:	12/03/07	REDAIADLE ARDIIKAGE:	-95,966.15
COMP DATE:	12/02/22	NET INCOME:	19,297.67
BOND YIELD:	7.262670%	TAX INV YIELD:	2.607434%

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2007 Debt Service Reserve Fund

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	çio	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (7.262670%)
12/03/07	Beg Bal	-1,427,620.00	100.00	-1,427,620.00	1 161 500 70
01/03/08	Deg Dai	4,650.00	100.00	4,650.00	-4,161,590.72 13,474.66
02/04/08		4,572.29	100.00	4,572.29	13,168.33
03/04/08		3,429.45	100.00	3,429.45	9,818.37
04/02/08		3,167.28	100.00	3,167.28	9,017.62
05/02/08		2,539.07	100.00	2,539.07	7,186.18
06/03/08		2,366.68	100.00	2,366.68	6,657.25
07/02/08		2,185.90	100.00	2,185.90	6,113.50
08/04/08		2,239.01	100.00	2,239.01	6,222.46
09/03/08		2,214.42	100.00	2,214.42	6,118.85
10/02/08		2,165.58	100.00	2,165.58	5,949.61
11/04/08		1,739.76	100.00	1,739.76	4,749.52
12/02/08		1,425.73	100.00	1,425.73	3,870.69
01/05/09		1,026.29	100.00	1,026.29	2,768.09
02/03/09		608.91	100.00	608.91	1,633.25
03/03/09		347.38	100.00	347.38	926.24
04/02/09		228.81	100.00	228.81	606.59
05/01/09 05/04/09		458,745.23	100.00	458,745.23	1,209,202.39
05/04/09		144.76	100.00	144.76	381.34
05/06/09		-3,192.54 -50,714.46	100.00 100.00	-3,192.54	-8,406.85
06/02/09		-30,714.46	100.00	-50,714.46	-133,545.40
07/02/09		16.01	100.00	43.68 16.01	114.43
07/14/09		-204.45	100.00	-204.45	41.69 -531.17
11/02/09		233,036.66	100.00	233,036.66	592,617.57
03/18/10		30.00	100.00	30.00	74.26
03/18/10		16,820.95	100.00	16,820.95	41,638.63
03/18/10		812.86	100.00	812.86	2,012.16
03/18/10		1,426.61	100.00	1,426.61	3,531.43
03/18/10		204.60	100.00	204.60	506.47
03/18/10		1,973.61	100.00	1,973.61	4,885.48
03/18/10		13,583.23	100.00	13,583.23	33,623.97
03/18/10		152.00	100.00	152.00	376.26
05/25/10		306.25	100.00	306.25	748.09
05/25/10		290.00	100.00	290.00	708.40
05/25/10		680.00	100.00	680.00	1,661.07
05/25/10		1,438.75	100.00	1,438.75	3,514.51
05/25/10 09/30/14		19,964.48	100.00	19,964.48	48,768.32
10/01/14		17,230.56 290.51	100.00	17,230.56	30,866.88
10/24/14		6,309.91	100.00 100.00	290.51	520.32
10/27/14		5,000.00	100.00	6,309.91 5,000.00	11,249.96 8,909.22
10/28/14		921.85	100.00	921.85	1,642.27
10/28/14		609.60	100.00	609.60	1,042.27
10/28/14		91.50	100.00	91.50	163.01
10/28/14		542.67	100.00	542.67	966.76
10/28/14		213.24	100.00	213.24	379.89
10/28/14		1,455.12	100.00	1,455.12	2,592.28
		•		·	-,

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2007 Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

				ADJUSTED	FUTURE VALUE @
		RECEIPTS		RECEIPTS	BOND YIELD OF
DATE	DESCRIPTION	(PAYMENTS)	olo	(PAYMENTS)	(7.262670%)
04/04/19		339,420.40	100.00	339,420.40	440,724.48
04/22/19	to 2007-2	36,260.00	100.00	36,260.00	46,914.59
04/22/19	to 2007-1	316,660.00	100.00	316,660.00	409,706.95
11/01/19	Bal Out	37,935.18	100.00	37,935.18	47,277.73
11/01/19	Bal In	-37,935.18	55.81	-21,172.23	-26,386.45
11/02/20		7,409.93	55.81	4,135.60	4,798.27
11/06/20		500.00	55.81	279.06	323.52
11/06/20		30,256.08	55.81	16,886.40	19,576.68
12/02/22	TOTALS:	66,016.16		65,914.16	-1,260,074.09

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ISSUE DATE:	12/03/07	REBATABLE ARBITRAGE:	-1,260,074.09
COMP DATE:	12/02/22	NET INCOME:	65,914.16
BOND YIELD:	7.262670%	TAX INV YIELD:	0.702644%

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2007 2007-1 Debt Service Reserve Fund

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (7.262670%)
04/22/19 05/02/19 06/04/19 07/02/19 08/02/19 09/04/19 09/30/19 10/02/19	From DSR	-316,660.00 23.42 80.68 78.08 67.24 53.79 316,660.00 45.55	-409,706.95 30.24 103.52 99.63 85.29 67.80 397,077.78 57.10
12/02/22	TOTALS:	348.76	-12,185.58

ISSUE DATE:	12/03/07	REBATABLE ARBITRAGE:	-12,185.58
COMP DATE:	12/02/22	NET INCOME:	348.76
BOND YIELD:	7.262670%	TAX INV YIELD:	0.251089%

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2007 2007-2 Debt Service Reserve Fund

		RECEIPTS		ADJUSTED RECEIPTS	FUTURE VALUE @ BOND YIELD OF
DATE	DESCRIPTION	(PAYMENTS)	00	(PAYMENTS)	(7.262670%)
04/22/19	From DSR	-36,260.00	100.00	-36,260.00	-46,914.59
05/02/19		1,859.00	100.00	1,859.00	2,400.48
05/02/19		5,000.00	100.00	5,000.00	6,456.39
05/02/19		2.68	100.00	2.68	3.46
05/07/19		5,000.00	100.00	5,000.00	6,449.99
06/04/19		6.52	100.00	6.52	8.37
07/02/19		-11,859.00	100.00	-11,859.00	-15,132.26
07/02/19		6.02	100.00	6.02	7.68
08/02/19		7.62	100.00	7.62	9.67
09/04/19		6.16	100.00	6.16	7.76
10/02/19		5.36	100.00	5.36	6.72
11/01/19	Bal Out	36,264.77	100.00	36,264.77	45,195.94
11/01/19	Bal In	-36,264.77	55.81	-20,239.94	-25,224.57
11/04/19		4.62	55.81	2.58	3.21
12/03/19		4.47	55.81	2.49	3.09
01/03/20		4.62	55.81	2.58	3.17
02/04/20		4.61	55.81	2.57	3.15
03/03/20		3.81	55.81	2.13	2.59
04/02/20		1.72	55.81	0.96	1.16
05/04/20		0.30	55.81	0.17	0.20
06/02/20		0.31	55.81	0.17	0.21
07/02/20		0.18	55.81	0.10	0.12
08/04/20		0.17	55.81	0.09	0.11
09/02/20		0.15	55.81	0.08	0.10
10/02/20		0.15	55.81	0.08	0.10
11/03/20		0.15	55.81	0.08	0.10
11/30/20	MMkt Bal	36,260.00	55.81	20,237.28	23,350.10
11/30/20	MMkt Acc	0.15	55.81	0.08	0.10
12/02/22	TOTALS:	59.77		50.63	-3,357.47

ISSUE DATE:	12/03/07	REBATABLE ARBITRAGE:	-3,357.47
COMP DATE:	12/02/22	NET INCOME:	50.63
BOND YIELD:	7.262670%	TAX INV YIELD:	0.129976%

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2007 Rebate Computation Credits

ARBITRAGE REBATE CALCULATION DETAIL REPORT

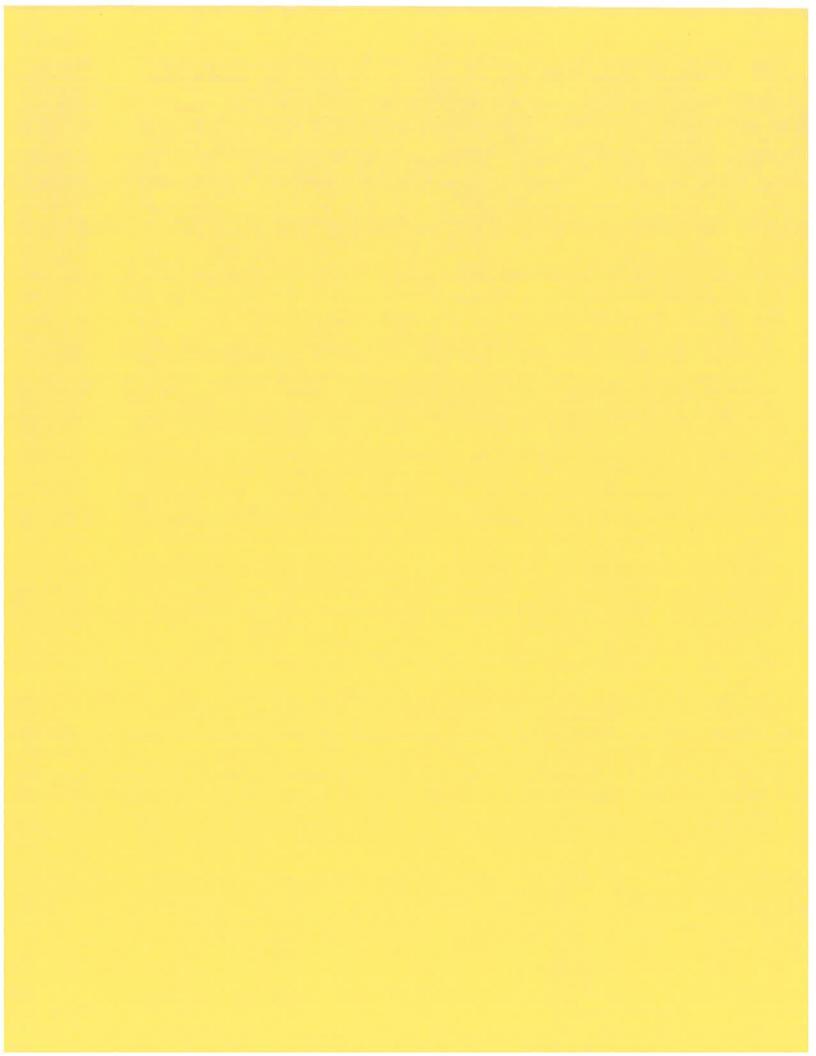
			FUTURE VALUE @
		RECEIPTS	BOND YIELD OF
DATE	DESCRIPTION	(PAYMENTS)	(7.262670%)
12/02/08		1 420 00	2 000 00
/		-1,430.00	-3,882.28
12/02/09		-1,490.00	-3,766.65
12/02/10		-1,500.00	-3,530.84
12/02/11		-1,520.00	-3,331.56
12/02/12		-1,550.00	-3,163.40
12/02/13		-1,590.00	-3,021.60
12/02/14		-1,620.00	-2,866.64
12/02/15		-1,650.00	-2,718.69
12/02/16		-1,650.00	-2,531.49
12/02/17		-1,670.00	-2,385.76
12/02/18		-1,700.00	-2,261.40
12/02/19		-1,730.00	-2,142.85
12/02/22	TOTALS:	-19,100.00	-35,603.15

ISSUE DATE: 12/03/07 REBATABLE ARBITRAGE: -35,603.15 COMP DATE: 12/02/22 BOND YIELD: 7.262670%

\$17,510,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Bonds, Series 2007 Acquisition & Construction Fund

YIELD RESTRICTION CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (7.387670%)
12/02/10	Beg Bal	-27,761.10	-66,299.03
11/04/13		-172,211.55	-332,709.81
11/05/13		200,000.00	386,318.77
02/08/18		0.33	0.47
12/02/22	TOTALS:	27.68	-12,689.60
ISSUE DATE	12/02/22	YIELD REDUCTION AMT:	-12,689.60
COMP DATE:		NET INCOME:	27.68
BOND YIELD		TAX INV YIELD:	0.033874%



REBATE REPORT \$13,095,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Refunding Bonds,

Special Assessment Revenue Refunding Bonds Series 2019

> Dated: September 30, 2019 Delivered: September 30, 2019

Rebate Report to the Computation Date September 30, 2024 Reflecting Activity To October 31, 2020



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90 Avon Meadow Lane Avon, CT 06001 (T) 860-321-7521 (F) 860-321-7581

www.amteccorp.com

December 21, 2020

Westside Community Development District c/o Ms. Katie Costa Governmental Management Services-CF, LLC 1412S Narcoossee Road St. Cloud, FL 34771

Re: \$13,095,000 Westside Community Development District (Osceola County, Florida), Special Assessment Revenue Refunding Bonds, Series 2019

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of the Westside Community Development District (the "District")

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage.

We have scheduled our next Report as of September 30, 2021. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo Senior Vice President

frong Tra

Trong M. Tran Analyst

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the September 30, 2024 Computation Date Reflecting Activity from September 30, 2019 through October 31, 2020

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
2019-1 Escrow Fund	0.00000%	0.00	(52,365.55)
2019-2 Escrow Fund	0.00000%	0.00	(50,402.45)
2019-1 & 2019-2 Debt Service Reserve Fund	0.064534%	352.83	(45,335.05)
2019-1 & 2019-2 Capitalized Interest Fund	0.152794%	5.78	(320.01)
2019-1 & 2019-2 Cost of Issuance Fund	0.095128%	11.55	(1,015.01)
Totals	0.021167%	\$370.16	\$(149,438.07)
Bond Yield	6.432500%	a de la composición d	
Rebate Computation Credit			(2,267.24)
Net Rebatable Arbitrage			\$(151,705.31)

Based upon our computations, no rebate or yield reduction liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

- 1. For purposes of computing Rebatable Arbitrage, investment activity is reflected from September 30, 2019, the date of the closing, to October 31, 2020, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of September 30, 2024.
- 2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
- 3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
- 4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
- 5. During the period between September 30, 2019 and October 31, 2020, the District made periodic payments into the Debt Service Fund that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or $1/12^{th}$ of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Fund and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

DEFINITIONS

6. Computation Date

September 30, 2024.

7. Computation Period

The period beginning on September 30, 2019, the date of the closing, and ending on October 31, 2020.

8. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

9. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

10. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

11. Issue Price

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

12. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

13. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee, as follows:

Fund	Account Number
Revenue	234304000
2005-1 Escrow Fund	Verification Report
2007-1 Escrow Fund	Verification Report
Cost of Issuance	234304005
Capitalized Interest	234304001
Sinking	234304002
Prepayment	234304004
Debt Service Reserve	234304003

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage, as of October 31, 2020, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to September 30, 2024. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on September 30, 2024, is the Rebatable Arbitrage.

\$13,095,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Refunding Bonds, Series 2019 Delivered: September 30, 2019

SOURCES	2019-1 Bonds	2019-2 Bonds	Totals
Par Amount	\$6,780,000.00	\$6,315,000.00	\$13,095,000.00
Net Original Issue Discount	-5,137.55	-11,458.35	-16,595.90
Reserve Account Contribution	716,095.51	887,312.91	1,603,408.42
Totals	\$7,490,957.96	\$7,190,854.56	\$14,681,812.52
USES	2019-1 Bonds	2019-2 Bonds	Totals
Escrow Fund	\$7,017,806.25	\$6,754,720.00	\$13,772,526.25
Debt Service Reserve Fund	264,713.13	238,890.63	503,603.76
Capitalized Interest Fund	22,665.09	21,278.59	43,943.68
Cost of Issuance Fund	84,073.49	81,240.34	165,313.83
Underwriter's Discount	101,700.00	94,725.00	196,425.00
Totals	\$7,490,957.96	\$7,190,854.56	\$14,681,812.52

\$13,095,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Refunding Bonds, Series 2019 2019-1 Escrow Fund

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.432500%)
09/30/19 11/01/19	Beg Bal	-7,017,806.25 7,017,806.25	-9,631,238.52 9,578,872.98
09/30/24	TOTALS:	0.00	-52,365.55
ISSUE DAT	E: 09/30/19	REBATABLE ARBITRAGE:	-52,365.55

ISSUE DALE:	09/30/19	REBATABLE ARBITRAGE:	-52,365.55
COMP DATE:	09/30/24	NET INCOME:	0.00
BOND YIELD:	6.432500%	TAX INV YIELD:	0.00000%

\$13,095,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Refunding Bonds, Series 2019 2019-2 Escrow Fund

DATE 1	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.432500%)
09/30/19 1	Beg Bal	-6,754,720.00	-9,270,178.91
11/01/19		6,754,720.00	9,219,776.46
09/30/24	FOTALS:	0.00	-50,402.45
ISSUE DATE	09/30/24	REBATABLE ARBITRAGE:	-50,402.45
COMP DATE:		NET INCOME:	0.00
BOND YIELD		TAX INV YIELD:	0.00000%

\$13,095,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Refunding Bonds, Series 2019 2019-1 & 2019-2 Debt Service Reserve Fund

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.432500%)
09/30/19 10/02/19 11/04/19 12/03/19 01/03/20 02/04/20 03/03/20 04/02/20 05/01/20 05/04/20 06/02/20 07/02/20 08/04/20 09/02/20 10/02/20	Beg Bal	$\begin{array}{r} -503,603.76\\ 2.07\\ 64.16\\ 62.09\\ 64.16\\ 63.98\\ 52.97\\ 23.87\\ 125.01\\ 4.13\\ 4.26\\ 2.48\\ 2.34\\ 2.13\\ 2.06\end{array}$	2.84 87.53 84.27 86.62 85.91 70.77 31.73 165.31 5.46 5.60 3.24 3.04 2.76 2.65
10/31/20		503,478.75	
10/31/20	MMkt Acc	2.13	2.73
09/30/24			-45,335.05
ISSUE DAT	E: 09/30/19	REBATABLE ARBITRAGE.	-45,335,05

ISSUE DATE:	09/30/19	REBATABLE ARBITRAGE:	-45,335.05
COMP DATE:	09/30/24	NET INCOME:	352.83
BOND YIELD:	6.432500%	TAX INV YIELD:	0.064534%

\$13,095,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Refunding Bonds, Series 2019 2019-1 & 2019-2 Capitalized Interest Fund

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.432500%)
09/30/19 10/02/19 11/01/19 11/04/19 05/01/20 05/01/20	Beg Bal	-43,943.68 0.18 43,943.68 5.60 -255,156.88 255,156.88	-60,308.31 0.25 59,980.41 7.64 -337,421.11 337,421.11
09/30/24	TOTALS:	5.78	-320.01

ISSUE DATE:	09/30/19	REBATABLE ARBITRAGE:	-320.01
COMP DATE:	09/30/24	NET INCOME:	5.78
BOND YIELD:	6.432500%	TAX INV YIELD:	0.152794%

\$13,095,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Refunding Bonds, Series 2019 2019-1 & 2019-2 Cost of Issuance Fund

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.432500%)
09/30/19 10/01/19 10/09/19 10/09/19 10/09/19 10/16/19 11/05/19 10/31/20 10/31/20	Beg Bal MMkt Bal MMkt Acc	-165, 313.83 73,500.00 35,500.00 5,375.00 1,500.00 42,000.00 6,950.35 0.03	-226,876.73 100,853.67 48,711.64 685.11 7,364.98 2,052.82 57,287.10 8,906.35 0.04
09/30/24	TOTALS:	11.55	-1,015.01
ISSUE DAT	E. 09/30/19	REBATARIE ARRITEACE.	-1 015 01

ISSUE DATE:	09/30/19	REBATABLE ARBITRAGE:	-1,015.01
COMP DATE:	09/30/24	NET INCOME:	11.55
BOND YIELD:	6.432500%	TAX INV YIELD:	0.095128%

\$13,095,000 Westside Community Development District (Osceola County, Florida) Special Assessment Revenue Refunding Bonds, Series 2019 Rebate Computation Credit

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.432500%)
09/30/20		-1,760.00	-2,267.24
09/30/24	TOTALS:	-1,760.00	-2,267.24

ISSUE DATE: 09/30/19 REBATABLE ARBITRAGE: -2,267.24 COMP DATE: 09/30/24 BOND YIELD: 6.432500%