

*Westside Community  
Development District*

*Agenda*

*July 19, 2022*

# AGENDA

# *Westside*

## *Community Development District*

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

July 12, 2022

**Board of Supervisors  
Westside Community  
Development District**

Dear Board Members:

The Board of Supervisors of Westside Community Development District will meet **Tuesday, July 19, 2022 at 11:00 AM at the offices of Hanson, Walter & Associates, 8 Broadway Avenue, Suite 104, Kissimmee, FL 34741.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
  - A. Acceptance of Resignation of Connie Luong in Seat #2
  - B. Letter of Interest for Fulfilling Board Vacancy
  - C. Appointment of Individual(s) to Fulfill Seats #2, #3 & #5
  - D. Administration of Oaths of Office to Newly Appointed Supervisor(s)
  - E. Consideration of Resolution 2022-08 Electing Officers
4. Approval of Minutes of the April 5, 2022 Meeting
5. Consideration of Resolution 2022-05 Re-Designating the Date of the Public Hearing for the Proposed Fiscal Year 2023 Budget
6. Public Hearing
  - A. Consideration of Resolution 2022-06 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations
  - B. Consideration of Resolution 2022-07 Imposing Special Assessments and Certifying an Assessment Roll
7. Consideration of Proposal from Amtec to Provide Arbitrage Rebate Calculation Services for the Series 2019 Bonds
8. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
    - iii. Discussion of Direct Bill Status
    - iv. Presentation of Number of Registered Voters – 1,296
    - v. Approval of Fiscal Year 2023 Meeting Schedule
9. Supervisor's Requests
10. Other Business
11. 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 Connie Luong in Seat #2. A copy of the resignation letter is enclosed for your review. Section B is the presentation of the letter of interest from an individual interested in serving on the Board. The letter is enclosed for your review. Section C is the appointment of individual(s) to fulfill Seats #2, #3 & #5 and Section D is the administration of Oaths of Office to the newly appointed Supervisor(s). There is no back-up material. Section E is the consideration of Resolution 2022-08 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 April 5, 2022 meeting. The minutes are enclosed for your review.

The fifth order of business is the consideration of Resolution 2022-05 re-designating the date of the public hearing for the proposed Fiscal Year 2023 budget. A copy of the Resolution is enclosed for your review.

The sixth order of business opens the public hearing to adopt the FY2023 budget and assessments. Section A is the consideration of Resolution 2022-06 adopting the Fiscal Year 2023 budget and relating to the annual appropriations. A copy of the Resolution and approved budget are enclosed for your review. Section B is the consideration of Resolution 2022-07 imposing special assessments and certifying an assessment roll. A copy of the Resolution is enclosed for your review and a copy of the assessment roll will be available at the meeting for reference.

The seventh order of business is the consideration of proposal from Amtec to provide arbitrage rebate calculation services for the Series 2019 bonds. A copy of the proposal is enclosed for your review.

The eighth order of business is the Staff Reports. Section C is the District Manager's Report. Sub-Section 1 includes the check register for approval and Sub-Section 2 includes the balance sheet and income statement for review. Sub-Section 3 is the discussion of the direct bill status. A copy of the summary is enclosed for your review. Sub-Section 4 is the presentation of the number of registered voters within the boundaries of the District. A copy of the letter from the Osceola County Supervisor of Elections is enclosed for your review. Sub-Section 5 is the approval of the Fiscal Year 2023 meeting schedule. A sample meeting notice is enclosed for your review.

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

Sincerely,



Jason M. Showe  
District Manager

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

Enclosures

## SECTION III

# SECTION A

June 2, 2022

All Community Development District  
219 E. Livingston Street  
Orlando, FL 32801

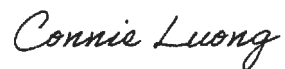
Dear Board Members:

I hereby resign as a Member of Board of Supervisors of the following districts effective immediately.

My last day with Mattamy Homes will be Friday June 3<sup>rd</sup>, 2022.

Dowden Community Development District  
Tapestry Community Development District  
Westside Community Development District

Sincerely,

A handwritten signature in cursive script that reads "Connie Luong".

Connie Luong  
Mattamy Homes, Orlando Division



# SECTION B

**From:** Stacie Vanderbilt svanderbilt@gmscfl.com  
**Subject:** Fwd: Westside CDD  
**Date:** June 28, 2022 at 2:54 PM  
**To:**



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**From:** Jose Lagunilla Jr <jslagunilla@msn.com>  
**Subject:** Westside CDD  
**Date:** April 6, 2022 at 11:36:16 PM EDT  
**To:** Jason Showe <jshowe@gmscfl.com>

Mr. Jason Showe,

My name is Jose Lagunilla Jr. I would like to be appointed for the position of Board Member of the Westside CDD. I like to use the experienced I gained in my time as Vice President of Calabria at Westside HOA for several years now and to help the community projects such as yours reach its objectives. I am enjoying serving our beautiful community since joining Calabria HOA.

I am currently retired from Southeastern Pennsylvania Transportation Authority (SEPTA) which I worked for 30 memorable years.

I have a BS Degree in Mechanical Engineering and graduated in 1978. I started as a Locomotive Engineer in SEPTA in 1985 until I moved to become a Bridge Inspector in 1987. I was promoted to become the Chief Structural Inspector for Buildings and Bridges in 2000 until my retirement in 2015.

My responsibility as a Chief Inspector was to develop structural inspection programs for the entire SEPTA system including more than 500 bridges, subway tunnels, elevated structure, shops. I also plan, coordinates and schedules all major structural inspection and annual repair programs.

My experience as Calabria HOA Vice President for several years will help me contribute the objectives and program of Westside CDD.

My address is 9102 Stromboli Ct. Kissimmee, FL 34747 and my cell phone # is 267-205-9824 and email is [jslagunilla@msn.com](mailto:jslagunilla@msn.com)

Thank you,  
Jose Lagunilla Jr

# SECTION E

**RESOLUTION 2022-08**

**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 **July 19, 2022** desires to elect the below recited persons to the offices specified.

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

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

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

**PASSED AND ADOPTED THIS 19<sup>th</sup> DAY OF JULY, 2022.**

\_\_\_\_\_  
Chairman/Vice Chairman

\_\_\_\_\_  
Secretary/ Assistant Secretary

# MINUTES

MINUTES OF MEETING  
WESTSIDE  
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Westside Community Development District was held Tuesday, April 5, 2022 at 11:00 a.m. at the offices of Hanson Walter & Associates, 8 Broadway Avenue, Suite 104, Kissimmee, Florida.

Present and constituting a quorum were:

Tom Franklin	Chairman
Scott Stewart	Vice Chairman
Robert Bagwell	Assistant Secretary

Also present were:

Jason Showe	District Manager
Kristen Trucco	District Counsel
Mark Vincutonis	District Engineer
Andy Hatton	Field Operations

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There being none, the next item followed.

**THIRD ORDER OF BUSINESS**

**Organizational Matters**

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

This item was tabled.

**FOURTH ORDER OF BUSINESS**

**Approval of the Minutes of the March 1, 2022 Meeting**

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the minutes of the March 1, 2022 meeting were approved as presented.
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**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-03  
Ratifying Conveyance of a Portion of Lots  
495, 497, and 498 to Clear Title**

Ms. Trucco stated this is a conveyance contemplated by the original development plans for the District. There are two quit claim deeds attached to this resolution, transferring three tracts of land out of the District’s name into the developer’s name. What happened is the land was replatted by LP Homes Management LLC and Mattamy Homes and was replatted in accordance with the engineer’s report and when it was replatted the surveyors and developer realized it was replatted into private residential lots. There is a restriction against CDDs owning and maintaining private property. All the property we own and maintain must be open to the public. When we received that information, we quickly drafted quit claim deeds to get the property out of our name and we also got sign-off from the District Engineer, which is required under the initial bond documents including the acquisition agreement for the District. Any time property comes in or out of our hands, the District Engineer is required to certify that the transfer is in accordance with the original development plans and the Engineer’s Report to satisfy the bondholders. This has been recorded.

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor Resolution 2022-03 Ratifying Conveyance of a Portion of Lots 495, 497, and 498 to Clear Title was ratified.

**SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-04  
Approving the Proposed Fiscal Year 2023  
Budget and Setting a Public Hearing**

Mr. Showe stated Resolution 2022-04 approves the proposed Fiscal Year 2023 budget and sets the public hearing for July 5, 2022. We handed out a copy of the proposed budget. There is no assessment increase and we believe the budget has sufficient funds.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor Resolution 2022-04 approving the proposed budget and setting the public hearing for July 5, 2022 at 11:00 AM at the Offices of Hanson Walter & Associates was approved.

**SEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

There being none, the next item followed.

**B. Engineer**

Mr. Vincutonis joined the meeting at this time and stated we have started work on the water needs analysis and I will be working with Jason to pull up the last five years of maintenance and the amount of reserves.

**C. Manager**

**i. Approval of Check Register**

Mr. Showe presented the check register from February 22, 2022 through March 28, 2022 in the amount of \$165,826.63.

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

**ii. Balance Sheet and Income Statement**

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

**iii. Discussion of Direct Bill Status**

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

**iv. General Election Qualifying Period & Process**

Mr. Showe stated seats 3, 4, and 5 will be on the ballot and anyone who is a registered voter who lives within the District can qualify for those seats. The official qualifying period is from noon June 13<sup>th</sup> to noon June 17<sup>th</sup>. Typically, you can qualify for those seats well in advance should you choose. We included the instructions in the agenda package if anyone is interested in how to qualify. That is done through the supervisor of elections office not the CDD.

**v. Field Manager's Report**

There being none, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Supervisor's Requests**

There being none, the next item followed.

**NINTH ORDER OF BUSINESS**

**Other Business**

There being none,

**TENTH ORDER OF BUSINESS**

**Adjournment**



On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor the meeting adjourned at 11:18 a.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

# SECTION V

**RESOLUTION 2022-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2022-04 TO RE-SET THE DATE OF THE PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2022/2023; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Westside Community Development District (the “District”) was established pursuant to Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

**WHEREAS**, on April 5, 2022 at a duly noticed public meeting, the District’s Board of Supervisors (the “Board”) adopted Resolution 2022-04, approving the proposed budget for Fiscal Year 2022/2023 and setting a public hearing on the proposed budget for Wednesday, July 5, 2022 at 11:00 a.m. at the offices of Hanson Walter & Associates, 8 Broadway Avenue, Suite 104, Kissimmee, FL 34741; and

**WHEREAS**, the Board of Supervisors desires to change the date of the public hearing; and

**WHEREAS**, the District Manager rescheduled the date of the public hearing to Tuesday, July 19, 2022 at 11:00 a.m. at the offices of Hanson Walter & Associates, 8 Broadway Avenue, Suite 104, Kissimmee, FL 34741, and the District Manager has caused the notice of the public hearing, with the new date, time and location, to be published in a newspaper of general circulation in Osceola County consistent with the requirements of Chapters 197 and 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors desires to ratify the District Manager’s action in re-setting the public hearing.

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

**SECTION 1. PUBLIC HEARING DATE RE-SET.** The District Manager’s actions in re-setting the public hearing are hereby ratified. Resolution 2022-04 is hereby amended to reflect that the public hearing as declared in Resolution 2022-04 is re-set to:

Tuesday, July 19, 2022 at 11:00 a.m. at the offices of Hanson Walter & Associates, 8 Broadway Avenue, Suite 104, Kissimmee, FL 34741.

**SECTION 2. RESOLUTION 2022-04 OTHERWISE REMAINS IN FULL FORCE AND EFFECT.** Except as otherwise provided herein, all of the provisions of Resolution 2022-04 continue in full force and effect.

**SECTION 3. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect upon its passage and adoption by the Board of Supervisors of the Westside Community Development District.

**PASSED AND ADOPTED** this 19<sup>th</sup> day of July, 2022.

ATTEST:

**WESTSIDE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

# SECTION VI

# SECTION A

**RESOLUTION 2022-06**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June 2022, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Westside Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the proposed annual budget (the “Proposed Budget”), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

**WHEREAS**, the Board set July 19, 2022, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

**Section 1. Budget**

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager’s Proposed Budget, attached hereto as Exhibit “A,” as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference;

provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2022 and/or revised projections for Fiscal Year 2023.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Budget for Westside Community Development District for the Fiscal Year Ending September 30, 2023,” as adopted by the Board of Supervisors on July 19, 2022.

**Section 2. Appropriations**

There is hereby appropriated out of the revenues of the Westside Community Development District, for the fiscal year beginning October 1, 2022, and ending September 30, 2023, the sum of \$ \_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND(S) – SERIES 2005-2	\$ _____
DEBT SERVICE FUND(S) – SERIES 2007-2	\$ _____
DEBT SERVICE FUND(S) – SERIES 2018	\$ _____
DEBT SERVICE FUND(S) – SERIES 2019	\$ _____
DEBT SERVICE FUND(S) – SERIES 2019 REFUNDING	\$ _____
DEBT SERVICE FUND(S) – SERIES 2019 PARCEL K	\$ _____
TOTAL ALL FUNDS	\$ _____

**Section 3. Supplemental Appropriations**

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

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.



- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 19<sup>th</sup> day of July, 2022.

ATTEST:

**WESTSIDE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/ Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

***Westside***  
***Community Development District***

***Proposed Budget***  
***FY2023***



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**Westside**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Projected 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
Maintenance Assessments	\$ 566,228	\$ 535,630	\$ 30,597	\$ 566,228	\$ 566,228
Interest Income	\$ 1,000	\$ 918	\$ 400	\$ 1,318	\$ 1,000
Carry Forward Balance	\$ 268,334	\$ 576,026	\$ -	\$ 576,026	\$ 261,645
<b>Total Revenues</b>	<b>\$ 835,561</b>	<b>\$ 1,112,574</b>	<b>\$ 30,997</b>	<b>\$ 1,143,572</b>	<b>\$ 828,872</b>
<b>Expenditures</b>					
<i>Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 1,200	\$ 4,000	\$ 5,200	\$ 12,000
FICA Expense	\$ 918	\$ 92	\$ 306	\$ 398	\$ 918
Engineering Fees	\$ 10,500	\$ 1,149	\$ 3,500	\$ 4,649	\$ 10,500
Legal Services	\$ 40,000	\$ 6,020	\$ 13,333	\$ 19,353	\$ 40,000
Arbitrage Fees	\$ 3,250	\$ 1,350	\$ 1,900	\$ 3,250	\$ 3,250
Management Fees	\$ 43,473	\$ 28,982	\$ 14,491	\$ 43,473	\$ 45,647
Information Technology	\$ 1,650	\$ 1,100	\$ 550	\$ 1,650	\$ 1,800
Website Maintenance	\$ 1,100	\$ 733	\$ 367	\$ 1,100	\$ 1,200
Dissemination Fees	\$ 14,000	\$ 9,333	\$ 4,667	\$ 14,000	\$ 14,000
Trustee Fees	\$ 20,142	\$ 13,321	\$ 6,821	\$ 20,142	\$ 20,142
Assessment Roll Services	\$ 12,500	\$ 12,500	\$ -	\$ 12,500	\$ 12,500
Auditing Services	\$ 3,925	\$ -	\$ 3,925	\$ 3,925	\$ 4,100
Telephone	\$ 100	\$ -	\$ 33	\$ 33	\$ 100
Postage	\$ 2,250	\$ 324	\$ 750	\$ 1,074	\$ 2,250
Insurance - General Liability	\$ 9,200	\$ 8,616	\$ -	\$ 8,616	\$ 9,693
Printing and Binding	\$ 1,500	\$ 154	\$ 500	\$ 654	\$ 1,500
Legal Advertising	\$ 1,800	\$ -	\$ 1,800	\$ 1,800	\$ 1,800
Other Current Charges	\$ 1,600	\$ 768	\$ 533	\$ 1,301	\$ 1,600
Office Supplies	\$ 400	\$ 12	\$ 133	\$ 145	\$ 400
Property Appraiser's Fee	\$ 700	\$ 1,089	\$ -	\$ 1,089	\$ 1,100
Property Taxes	\$ 200	\$ 192	\$ -	\$ 192	\$ 200
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total Administrative</b>	<b>\$ 181,383</b>	<b>\$ 87,108</b>	<b>\$ 57,610</b>	<b>\$ 144,718</b>	<b>\$ 184,875</b>

**Westside**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Projected 9/30/22	Proposed Budget FY2023
<i>Operations &amp; Maintenance</i>					
Landscape Maintenance	\$ 212,490	\$ 141,260	\$ 70,630	\$ 211,890	\$ 223,115
Oak Tree Maintenance	\$ 25,000	\$ -	\$ 8,333	\$ 8,333	\$ 25,000
Irrigation Repairs	\$ 15,000	\$ 4,249	\$ 5,000	\$ 9,249	\$ 15,000
Plant Replacement	\$ 30,000	\$ 21,969	\$ 8,031	\$ 30,000	\$ 30,000
Electric	\$ 1,500	\$ 171	\$ 124	\$ 295	\$ 1,650
Streetlighting	\$ 73,000	\$ 35,690	\$ 17,200	\$ 52,890	\$ 80,300
Irrigation Water	\$ 58,000	\$ 19,955	\$ 10,000	\$ 29,955	\$ 63,800
Property Insurance	\$ 5,000	\$ 1,081	\$ -	\$ 1,081	\$ 5,000
Field Management	\$ 20,288	\$ 13,525	\$ 6,763	\$ 20,288	\$ 20,288
Lake & Wetland Maintenance	\$ 18,900	\$ 13,525	\$ 8,200	\$ 21,725	\$ 19,845
Sidewalk Repairs & Maintenance	\$ 4,000	\$ -	\$ 1,333	\$ 1,333	\$ 4,000
Contingency	\$ 26,000	\$ 6,273	\$ 8,667	\$ 14,940	\$ 26,000
Stormwater/Lake Repair	\$ 15,000	\$ 600	\$ 5,000	\$ 5,600	\$ 15,000
<b>Total Operations &amp; Maintenance</b>	<b>\$ 504,178</b>	<b>\$ 258,299</b>	<b>\$ 149,281</b>	<b>\$ 407,580</b>	<b>\$ 528,998</b>
<b>Total Expenditures</b>	<b>\$ 685,561</b>	<b>\$ 345,407</b>	<b>\$ 206,891</b>	<b>\$ 552,298</b>	<b>\$ 713,872</b>
<i>Other Sources/(Uses)</i>					
Transfer Out - Capital Reserve	\$ (150,000)	\$ -	\$ (150,000)	\$ (150,000)	\$ (115,000)
<b>Subtotal Other Sources/(Uses)</b>	<b>\$ (150,000)</b>	<b>\$ -</b>	<b>\$ (150,000)</b>	<b>\$ (150,000)</b>	<b>\$ (115,000)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 767,167</b>	<b>\$ (325,894)</b>	<b>\$ 441,273</b>	<b>\$ -</b>

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

**Westside**  
**Community Development District**  
**General Fund Budget**

**Revenues:**

**Maintenance Assessments**

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

**Interest Income**

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

**Expenditures:**

**Administrative:**

**Supervisor Fees**

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

**FICA Expense**

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

**Engineering Fees**

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

**Legal Services**

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

**Westside**  
**Community Development District**  
**General Fund Budget**

Arbitrage Fees

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

Management Fees

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

Information Technology

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

Website Maintenance

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

Dissemination Fees

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

Trustee Fees

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

**Westside**  
**Community Development District**  
**General Fund Budget**

Assessment Roll Services

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

Auditing Services

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

Telephone

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

Postage

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

Insurance – General Liability

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

Printing and Binding

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

Legal Advertising

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

Other Current Charges

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



**Westside  
Community Development District  
General Fund Budget**

Office Supplies

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

Property Appraiser’s Fee

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

Property Taxes

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

Dues, Licenses & Subscriptions

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

**Operations & Maintenance**

Landscape Maintenance

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

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

**Westside**  
**Community Development District**  
**General Fund Budget**

Oak Tree Maintenance

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

Irrigation Repairs

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

Plant Replacement

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

Electric

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

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

Streetlighting

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

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

**Westside  
Community Development District  
General Fund Budget**

Irrigation Water

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

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

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 & Wetland Maintenance

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

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

**Westside**  
**Community Development District**  
**General Fund Budget**

Sidewalk Repairs & Maintenance

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

Contingency

Any other miscellaneous charges incurred by the District.

Stormwater/Lake Repair

Represents contingency for potential repairs to stormwater system.

**Other Sources/(Uses)**

Transfer Out - Capital Reserve

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

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

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

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

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

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

	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Projected 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
Assessments	\$ 230,130	\$ 223,273	\$ 6,857	\$ 230,130	\$ 230,130
Interest	\$ -	\$ 9	\$ -	\$ 9	\$ -
Carryforward Surplus (1)	\$ 106,540	\$ 108,237	\$ -	\$ 108,237	\$ 108,325
<b>Total Revenues</b>	<b>\$ 336,670</b>	<b>\$ 331,518</b>	<b>\$ 6,857</b>	<b>\$ 338,375</b>	<b>\$ 338,455</b>
<b>Expenditures</b>					
Interest - 11/1	\$ 85,025	\$ 85,025	\$ -	\$ 85,025	\$ 83,525
Interest - 5/1	\$ 85,025	\$ 85,025	\$ -	\$ 85,025	\$ 83,525
Principal - 5/1	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
<b>Total Expenditures</b>	<b>\$ 230,050</b>	<b>\$ 230,050</b>	<b>\$ -</b>	<b>\$ 230,050</b>	<b>\$ 227,050</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 106,620</b>	<b>\$ 101,468</b>	<b>\$ 6,857</b>	<b>\$ 108,325</b>	<b>\$ 111,405</b>

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

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

**Westside**  
**Community Development District**  
**Series 2018 Special Assessment Bonds**  
**Amortization Schedule**

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



**Westside**  
**Community Development District**  
**Series 2018 Special Assessment Bonds**  
**Amortization Schedule**

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

**Westside**  
**Community Development District**  
**Special Assessment Revenue Bonds - Series 2018**

<b>Allocation Methodology</b>						
<b>For Solara Phase 1 Assessment Area</b>						
<u>PRODUCT</u>	<u>No. of Units</u>	<u>Allocation of Par Debt Per Product Type</u>	<u>Total Par Debt Per Unit</u>	<u>Maximum Annual Debt Service</u>	<u>Net Annual Debt Assessment Per Unit</u>	<u>Gross Annual Debt Assessment Per Unit (1)</u>
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
<b>TOTAL</b>	<b>312</b>	<b>\$ 3,490,000</b>	<b>\$ 230,129</b>			

(1) This amount includes collection fees and early payment discounts when collected on the Osceola County Tax Bill  
 \* Unit mix is subject to change based on market and other factors

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

	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Projected 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
Assessments	\$ 203,846	\$ 197,864	\$ 5,983	\$ 203,846	\$ 203,846
Interest	\$ -	\$ 7	\$ -	\$ 7	\$ -
Carryforward Surplus (1)	\$ 80,902	\$ 82,405	\$ -	\$ 82,405	\$ 82,804
<b>Total Revenues</b>	<b>\$ 284,748</b>	<b>\$ 280,276</b>	<b>\$ 5,983</b>	<b>\$ 286,258</b>	<b>\$ 286,650</b>
<b>Expenditures</b>					
Interest - 11/1	\$ 71,727	\$ 71,727	\$ -	\$ 71,727	\$ 70,639
Interest - 5/1	\$ 71,727	\$ 71,727	\$ -	\$ 71,727	\$ 70,639
Principal - 5/1	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
<b>Total Expenditures</b>	<b>\$ 203,454</b>	<b>\$ 203,454</b>	<b>\$ -</b>	<b>\$ 203,454</b>	<b>\$ 201,279</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 81,294</b>	<b>\$ 76,822</b>	<b>\$ 5,983</b>	<b>\$ 82,804</b>	<b>\$ 85,371</b>

Interest - 11/1/2023                      \$69,552

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

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

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

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

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

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

<b>Allocation Methodology</b>						
<b>For Solara Phase 2 Assessment Area</b>						
<u>PRODUCT</u>	<u>No. of Units</u>	<u>Allocation of Par Debt Per Product Type</u>	<u>Total Par Debt Per Unit</u>	<u>Maximum Annual Debt Service</u>	<u>Net Annual Debt Assessment Per Unit</u>	<u>Gross Annual Debt Assessment Per Unit (1)</u>
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
<b>TOTAL</b>	<b>283</b>	<b>\$ 3,230,000</b>		<b>\$ 203,846</b>		

(1) This amount includes collection fees and early payment discounts when collected on the Osceola County Tax Bill  
\* Unit mix is subject to change based on market and other factors

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

	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Projected 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
Assessments	\$ 1,007,205	\$ 984,356	\$ 22,850	\$ 1,007,205	\$ 1,007,205
Interest	\$ -	\$ 40	\$ -	\$ 40	\$ -
Carryforward Surplus (1)	\$ 491,427	\$ 497,434	\$ -	\$ 497,434	\$ 490,066
<b>Total Revenues</b>	<b>\$ 1,498,633</b>	<b>\$ 1,481,830</b>	<b>\$ 22,850</b>	<b>\$ 1,504,680</b>	<b>\$ 1,497,271</b>
<b>Expenditures</b>					
Interest - 11/1	\$ 237,307	\$ 237,307	\$ -	\$ 237,307	\$ 227,857
Interest - 5/1	\$ 237,307	\$ 237,307	\$ -	\$ 237,307	\$ 227,857
Principal - 5/1	\$ 540,000	\$ 540,000	\$ -	\$ 540,000	\$ 560,000
<b>Total Expenditures</b>	<b>\$ 1,014,614</b>	<b>\$ 1,014,614</b>	<b>\$ -</b>	<b>\$ 1,014,614</b>	<b>\$ 1,015,714</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 484,019</b>	<b>\$ 467,216</b>	<b>\$ 22,850</b>	<b>\$ 490,066</b>	<b>\$ 481,558</b>

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

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

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

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



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

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

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

	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Projected 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
Assessments	\$ 78,845	\$ 76,570	\$ 2,275	\$ 78,845	\$ 78,845
Interest	\$ -	\$ 5	\$ -	\$ 5	\$ -
Carryforward Surplus (1)	\$ 42,720	\$ 43,302	\$ -	\$ 43,302	\$ 48,212
<b>Total Revenues</b>	<b>\$ 121,565</b>	<b>\$ 119,877</b>	<b>\$ 2,275</b>	<b>\$ 122,152</b>	<b>\$ 127,057</b>
<b>Expenditures</b>					
Interest - 11/1	\$ 36,970	\$ 36,970	\$ -	\$ 36,970	\$ 36,970
Interest - 5/1	\$ 36,970	\$ 36,970	\$ -	\$ 36,970	\$ 36,970
<b>Total Expenditures</b>	<b>\$ 73,940</b>	<b>\$ 73,940</b>	<b>\$ -</b>	<b>\$ 73,940</b>	<b>\$ 73,940</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 47,625</b>	<b>\$ 45,937</b>	<b>\$ 2,275</b>	<b>\$ 48,212</b>	<b>\$ 53,117</b>

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

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

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

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

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

Date	Balance	Prinicipal	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
		<b>\$ 1,860,000.00</b>	<b>\$ 1,667,760.00</b>	<b>\$ 3,564,730.00</b>

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

Allocation Methodology							
For Parcel K Assessment Area FY 2021 through FY 2037							
<u>PRODUCT</u>	<u>No. of Units</u>	Series 2019 (Refunding) Gross Assessment Per Unit (1)	Series 2019 (Parcel K) Gross Assessment Per Unit (1)	Series 2019 (Parcel K) Net Annual Per Unit	Series 2019 (Parcel K) Gross Annual Per Unit	Total Combined Gross Annual Debt Assessment Per Unit (1)	
Single Family 40'	77	\$ 614	\$ 33,142	\$ 430	\$ 458	\$ 1,072	
Single Family 50'	14	\$ 658	\$ 6,574	\$ 470	\$ 500	\$ 1,158	
Townhome	100	\$ 571	\$ 39,129	\$ 391	\$ 416	\$ 987	
<b>TOTAL</b>	<b>191</b>		<b>\$ 78,845</b>				

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

**Westside**  
**Community Development District**  
**Proposed Budget**  
**Capital Reserve Fund**

	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Projected 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
Interest	\$ -	\$ 1,781	\$ 800	\$ 2,581	\$ -
Carry Forward Surplus	\$ 810,227	\$ 1,060,358	\$ -	\$ 1,060,358	\$ 1,212,507
<b>Total Revenues</b>	<b>\$ 810,227</b>	<b>\$ 1,062,139</b>	<b>\$ 800</b>	<b>\$ 1,062,939</b>	<b>\$ 1,212,507</b>
<b>Expenditures</b>					
Miscellaneous Expense	\$ 1,500	\$ 280	\$ 152	\$ 432	\$ 1,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,500</b>	<b>\$ 280</b>	<b>\$ 152</b>	<b>\$ 432</b>	<b>\$ 1,500</b>
<b>Other Sources</b>					
Transfer In (Out)	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ 115,000
<b>Total Other Sources/(Uses)</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 115,000</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 958,727</b>	<b>\$ 1,061,859</b>	<b>\$ 150,648</b>	<b>\$ 1,212,507</b>	<b>\$ 1,326,007</b>

# SECTION B

## **RESOLUTION 2022-07**

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

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

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

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

**WHEREAS**, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2022-2023 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2022-2023; and

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

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

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

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

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



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

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

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

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

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

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

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

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

**SECTION 3. COLLECTION.** The collection of the previously levied debt service assessments and operation and maintenance special assessments on platted lots and a portion of the unplatted lots shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits "A" and "B." The previously levied debt services assessments and operations and maintenance assessments on a portion of the unplatted lands will be collected directly by the District in accordance with Florida law, as set forth in Exhibits "A" and "B." Assessments directly collected by the District are due according to the following schedule: 50% due no later than November 1, 2022, 25% due no later than February 1, 2023 and 25% due no later than May 1, 2023. In the event that an assessment payment is not made in accordance with the schedule stated above, such assessment and any

future scheduled assessment payments due for Fiscal Year 2023 shall be delinquent and shall accrue penalties and interest in the amount of one percent (1%) per month plus all costs of collection and enforcement, and shall either be enforced pursuant to a foreclosure action, or, at the District's discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings to collect and enforce the delinquent and remaining assessments.

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

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

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

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

**PASSED AND ADOPTED** this 19<sup>th</sup> day of **July, 2022.**

ATTEST:

**WESTSIDE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/ Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

# SECTION VII

**Arbitrage Rebate Computation  
Proposal For  
Westside  
Community Development District  
(Osceola County, Florida)  
\$1,860,000  
Special Assessment Revenue Bonds, Series 2019  
(Windsor Parcel K)**





# AMTEC

American Municipal Tax-Exempt Compliance

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

[www.amteccorp.com](http://www.amteccorp.com)

June 15, 2022

Westside Community Development District  
c/o Ms. Katie Costa  
Director of Operations – Accounting Division  
Government Management Services – CF, LLC  
6200 Lee Vista Blvd, Suite 300  
Orlando, FL 32822

Re: \$1,860,000 Westside Community Development District (Osceola County, Florida),  
Special Assessment Revenue Bonds, Series 2019 (Windsor Parcel K)

Dear Ms. Costa:

AMTEC is an independent consulting firm that specializes in arbitrage rebate calculations. We have the ability to complete rebate computations for the above-referenced Westside Community Development District (the "District") Series 2019 bond issue (the "Bonds"). We do not sell investments or seek an underwriting role. As a result of our specialization, we offer very competitive pricing for rebate computations. Our typical fee averages less than \$1,000 per year, per issue and includes up to five years of annual rebate liability reporting.

### **Firm History**

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 6,900 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

### **Southeast Client Base**

We provide arbitrage rebate services to over 400 bond issues aggregating more than \$10 billion of tax-exempt debt in the southeastern United States. We have recently performed computations for the Magnolia West, East Park, Palm Coast Park and Town Center at Palm Coast Park Community Development Districts. Additionally, we are exclusive rebate consultant to the Town of Palm Beach and Broward County in Florida. Nationally, we are rebate consultants for the City of Tulsa (OK), the City Lubbock (TX) and the States of Connecticut, New Jersey, Montana, Mississippi, West Virginia and Alaska.

We have prepared a Proposal for the computation of arbitrage for the District's Bonds. We have established a "bond year end" of December 6<sup>th</sup>, based upon the anniversary of the closing date of the Bonds in December 2019.

## Proposal

We are proposing rebate computation services based on the following:

- \$1,860,000 Series 2019 Bonds;
- Fixed Rate Debt; and
- Acquisition & Construction, Reserve, Capitalized Interest & Debt Service Accounts.

Should the Tax Agreement require rebate computations for any other accounts, computations will be extended to include those accounts at no additional cost to the District.

Our guaranteed fee for rebate computations for the Bonds is \$450 per year and will encompass all activity from December 6, 2019, the date of the closing, through December 6, 2024, the end of the 5<sup>th</sup> Bond Year and initial Computation Date. The fee is based upon the size as well as the complexity. Our fee is payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following table.

### AMTEC's Professional Fee – \$1,860,000 Series 2019

Report Date	Type of Report	Period Covered	Fee
June 30, 2022	Rebate and Opinion	Closing – November 30, 2021 (2 Bond Years of Activity)	\$900
November 30, 2022	Rebate and Opinion	Closing – November 30, 2022	\$450
November 30, 2023	Rebate and Opinion	Closing – November 30, 2023	\$450
December 6, 2024	Rebate and Opinion	Closing – December 6, 2024	\$450

**In order to begin, we are requesting copies of the following documentation:**

1. Arbitrage Certificate or Tax Regulatory Agreement
2. IRS Form 8038-G
3. Closing Memorandum
4. US Bank statements for all accounts from December 6, 2019, the date of the closing, through each report date

### AMTEC's Scope of Services

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;
- Reconciliation of the sources and uses of funds from the bond documentation;

- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

The District agrees to pay AMTEC its fee after it has been satisfied that the scope of services, as outlined under the Proposal, has been fulfilled. AMTEC agrees that its fee is all-inclusive and that it will not charge the District for any expenses connected with this engagement.

The parties have executed this Agreement on \_\_\_\_\_, 2022.

Westside Community  
Development District

Consultant: American Municipal Tax-Exempt  
Compliance Corporation



By: \_\_\_\_\_

By: Michael J. Scarfo  
Senior Vice President

## SECTION VIII



# SECTION C

# SECTION 1

# Westside Community Development District

## Summary of Check Register

March 29, 2022 to June 30, 2022

Fund	Date	Check No.'s		Amount
General	04/13/22	1793 - 1797	\$	13,193.24
	04/21/22	1798 - 1802	\$	174,459.26
	05/20/22	1803 - 1808	\$	50,599.28
	06/08/22	1809 - 1812	\$	20,231.35
	06/10/22	1813 - 1815	\$	22,516.78
	06/16/22	1816 - 1818	\$	24,432.14
	06/24/22	1819	\$	200.00
	06/29/22	1820	\$	2,688.55
			\$	<b>308,320.60</b>

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#	AMOUNT
4/13/22	00056	4/07/22	14245	202204	320-53800-46400	WESTSIDE CDD STORM WATER			*	600.00		600.00
4/07/22	14245	202204	320-53800-46400	SOLARA PONDS S1, S2 & S3				*		275.00		275.00
4/07/22	14245	202204	320-53800-46400	TRACT RR HERBICIDE				*		100.00		100.00
4/07/22	14245	202204	320-53800-46400	GOODMAN HERBICIDE				*		100.00		100.00
4/13/22	00070	4/01/22	15034	202204	320-53800-46200	LANDSCAPE MAINT-POND PH3		AQUATIC WEED MANAGEMENT, INC.	*	600.00		600.00
4/01/22	15043	202204	320-53800-46200	LANDSCAPE MAINT - APR22				*		820.00		820.00
4/13/22	00001	4/01/22	411	202204	310-51300-34000	MANAGEMENT FEES APRIL22			*	3,622.75		3,622.75
4/01/22	411	202204	310-51300-35200	WEBSITE ADMIN APRIL22				*		91.67		91.67
4/01/22	411	202204	310-51300-35100	INFORMATION TEC APRIL22				*		137.50		137.50
4/01/22	411	202204	310-51300-31300	DISSEMINATION SVC APRIL22				*		1,166.67		1,166.67
4/01/22	411	202204	310-51300-51000	OFFICE SUPPLIES				*		10.27		10.27
4/01/22	411	202204	310-51300-42000	POSTAGE				*		36.83		36.83
4/01/22	411	202204	310-51300-42500	COPIES				*		36.90		36.90
4/01/22	412	202204	320-53800-49000	FIELD MANAGEMENT APRIL22				*		1,690.67		1,690.67
4/13/22	00036	3/31/22	R182527	202204	310-51300-49200	PROPERTY TAXES FY21		GOVERNMENTAL MANAGEMENT SERVICES	*	187.60		187.60
4/13/22	00015	3/25/22	6469093	202203	310-51300-32300	TRUSTEE FEES S18-FY22		BRUCE VICKERS, TAX COLLECTOR	*	2,168.47		2,168.47
3/25/22	6469093	202203	300-15500-10000	TRUSTEE FEES S18-FY23				*		1,548.91		1,548.91
4/21/22	00070	3/31/22	14981	202203	320-53800-46200	LANDSCAPE MAINT-POND PH3		US BANK	*	973.00		973.00
3/31/22	14981	202203	320-53800-46200	EXCLUSIVE LANDSCAPING				*		3,717.38		3,717.38
4/13/22	001796	3/31/22	14981	202203	320-53800-46200	LANDSCAPE MAINT-POND PH3		EXCLUSIVE LANDSCAPING	*	973.00		973.00

WEST WESTSIDE ZYAN  
 6,793.26 001795  
 187.60 001796  
 3,717.38 001797  
 973.00 001798

WESTSIDE CDD - GENERAL FUND BANK A WESTSIDE CDD

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#	AMOUNT
4/21/22	00022	4/12/22	5283032	202203	310-51300-31100	ENGINEERING SVCS - MAR 22			*	332.50		
4/21/22	00022	4/12/22	5283033	202203	310-51300-31100	ENGINEERING SVCS - MAR 22			*	453.75		
4/21/22	00029	4/13/22	29122	202203	310-51300-31500	GENERAL COUNSEL - MAR22	HANSON, WALTER & ASSOCIATES, INC.	*		2,340.52		786.25 001799
4/21/22	00016	4/19/22	04192022	202204	300-20700-10000	DIRECT ASSESSMENTS S2019R	LATHAM,LUNA,EDEN & BEAUDINE, LLP	*		15,422.35		2,340.52 001800
4/21/22	00016	4/19/22	04192022	202204	300-20700-10000	DIRECT ASSESSMENTS S2019R		*		33,398.60		
4/21/22	00016	4/20/22	04202022	202204	300-20700-10000	ASSESSMENT TRANSFER-SER18		*		18,271.13		
4/21/22	00016	4/20/22	04202022	202204	300-20700-10000	ASSESSMENT TRANSFER-SER19		*		16,191.79		
4/21/22	00016	4/20/22	04202022	202204	300-20700-10000	ASSESSMENT TRANSFER-S19R		*		64,572.16		
4/21/22	00016	4/20/22	04202022	202204	300-20700-10000	ASSESSMENT TRANSFER-S19K		*		6,265.96		
4/21/22	00039	4/01/22	OS 34474	202204	320-53800-46200	LANDSCAPE MAINT - APR22	WESTSIDE CDD C/O USBANK	*		154,121.99		001801
5/20/22	00056	4/29/22	14320	202204	320-53800-46400	LANDSCAPE MAINT - APR22	YELLOWSTONE LANDSCAPE	*		16,237.50		001802
5/20/22	00070	5/01/22	15396	202205	320-53800-46200	LANDSCAPE MAINT-POND PH3	AQUATIC WEED MANAGEMENT, INC.	*		600.00		001803
5/20/22	00001	5/01/22	413	202205	310-51300-34000	MANAGEMENT FEES MAY22	EXCLUSIVE LANDSCAPING	*		3,622.75		001804
5/20/22	00001	5/01/22	413	202205	310-51300-35200	WEBSITE ADMIN MAY22		*		91.67		
5/20/22	00001	5/01/22	413	202205	310-51300-35100	INFORMATION TEC MAY22		*		137.50		
5/20/22	00001	5/01/22	413	202205	310-51300-31300	DISSEMINATION SVCS MAY22		*		1,166.67		

WEST WESTSIDE ZYAN

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
5/01/22	413	202205	310	51300	51000				*	.39	
5/01/22	413	202205	310	51300	42000			OFFICE SUPPLIES	*	139.90	
5/01/22	413	202205	310	51300	42500			POSTAGE	*	7.95	
5/01/22	414	202205	320	53800	49000			COPIES	*	1,690.67	
5/10/22	00022	5283454	202204	310	51300	31100		FIELD MANAGEMENT MAY22	*	95.00	6,857.50
5/10/22	00016	5283455	202204	310	51300	31100		ENGINEERING SVCS - APR 22	*	107.50	
5/18/22	00039	05182022	202205	300	20700	10000		ENGINEERING SVCS - APR 22	*	4,266.14	202.50
5/18/22	00039	05182022	202205	300	20700	10000		HANSON, WALTER & ASSOCIATES, INC.	*	3,780.62	
5/18/22	00039	05182022	202205	300	20700	10000		ASSESSMENT TRANSFER-SER18	*	15,076.98	
5/18/22	00039	05182022	202205	300	20700	10000		ASSESSMENT TRANSFER-SER19	*	1,463.04	
5/18/22	00039	05182022	202205	300	20700	10000		ASSESSMENT TRANSFER-S19R	*		24,586.78
5/18/22	00039	05182022	202205	300	20700	10000		ASSESSMENT TRANSFER-S19K	*		
5/01/22	00039	OS 35776	202205	320	53800	46200		LANDSCAPE MAINT - MAY22	*	16,237.50	
5/04/22	00039	OS 36373	202205	320	53800	46000		REPLACE DEAD PALM TREE	*	695.00	
6/08/22	00056	14438	202205	320	53800	46400		YELLOWSTONE LANDSCAPE	*	1,500.00	16,932.50
5/27/22	14439	202205	320	53800	46400			CONSERVATION AREA CE-1 Q	*	100.00	
5/27/22	14439	202205	320	53800	46400			GOODMAN GEBICIDE	*	100.00	
5/27/22	14439	202205	320	53800	46400			TRACT RR HERBICIDE	*	275.00	
5/27/22	14439	202205	320	53800	46400			SOLARA PONDS S1,S2,AND S3	*	600.00	
5/27/22	14440	202205	320	53800	46400			WESTSIDE CDD STORM WATER	*	400.00	
5/27/22	14440	202205	320	53800	46400			ALIGATOR REMOVAL 5/11/22	*		2,975.00
								AQUATIC WEED MANAGEMENT, INC.			
								WEST WESTSIDE			
								ZYAN			

\*\*\* CHECK DATES 03/29/2022 - 06/30/2022 \*\*\* WESTSIDE CDD - GENERAL FUND BANK A WESTSIDE CDD

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
6/08/22	00070	6/01/22	15703	202206	320	53800	46200			*	820.00	820.00
								LANDSCAPE MAINT - JUN22				
6/08/22	00029	5/19/22	100623	202204	310	51300	31500	EXCLUSIVE LANDSCAPING		*	1,014.00	1,014.00
								GENERAL COUNSEL - APR22				
6/08/22	00016	6/01/22	06012022	202206	300	20700	10000	LATHAM, LUNA, EDEN & BEAUDINE, LLP		*	15,422.35	15,422.35
								DIRECT ASSESSMENTS S2019R				
6/10/22	00022	6/07/22	6880	202205	310	51300	31100	WESTSIDE CDD C/O USBANK		*	160.00	160.00
								ENGINEERING SVCS - MAY 22				
6/10/22	00015	5/25/22	6535239	202205	310	51300	32300	HANSON, WALTER & ASSOCIATES, INC.		*	1,548.91	1,548.91
								TRUSTEE FEES S19-FY22				
6/10/22	00039	6/01/22	OS 37561	202202	320	53800	46300	US BANK		*	2,401.90	2,401.90
								IRRIGATION REPAIR FEB22				
6/01/22	OS 37676	202206	320	53800	46200			LANDSCAPE MAINT - JUNE22		*	16,237.50	16,237.50
6/16/22	00001	6/01/22	415	202206	310	51300	34000	YELLOWSTONE LANDSCAPE		*	3,622.75	3,622.75
								MANAGEMENT FEES JUNE22				
6/01/22	415	202206	310	51300	35200			WEBSITE ADMIN JUNE22		*	91.67	91.67
6/01/22	415	202206	310	51300	35100			INFORMATION TECH JUNE22		*	137.50	137.50
6/01/22	415	202206	310	51300	31300			DISSEMINATION SVCS JUNE22		*	1,166.67	1,166.67
6/01/22	415	202206	310	51300	51000			OFFICE SUPPLIES		*	.15	.15
6/01/22	415	202206	310	51300	42000			POSTAGE		*	71.96	71.96
6/01/22	415	202206	310	51300	42500			COPIES		*	2.85	2.85
6/01/22	416	202206	320	53800	49000			FIELD MANAGEMENT JUNE22		*	1,690.67	1,690.67
								GOVERNMENTAL MANAGEMENT SERVICES				
								WEST WESTSIDE				
								ZYAN				
												6,784.22

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
6/16/22	00029	6/14/22	104135	202205	310-51300-31500		LATHAM, LUNA, EDEN & BEAUDINE, LLP	*	1,449.02	1,449.02
6/16/22	00016	6/10/22	06102022	202206	300-20700-10000			*	2,810.72	2,810.72
							ASSESSMENT TRANSFER-SER18			
6/10/22		6/10/22	06102022	202206	300-20700-10000			*	2,490.85	2,490.85
							ASSESSMENT TRANSFER-SER19			
6/10/22		6/10/22	06102022	202206	300-20700-10000			*	9,933.41	9,933.41
							ASSESSMENT TRANSFER-S19R			
6/10/22		6/10/22	06102022	202206	300-20700-10000			*	963.92	963.92
							ASSESSMENT TRANSFER-S19K			
6/24/22	00007	5/31/22	05481484	202205	310-51300-48000		WESTSIDE CDD C/O USBANK	*	200.00	200.00
							NOT QUAL PERIOD 5/20/22			
6/29/22	00039	6/17/22	OS 38658	202206	320-53800-46000		ORLANDO SENTINEL	*	200.00	200.00
							FLUSH CUT DECLINING TREES			
							YELLOWSTONE LANDSCAPE			

TOTAL FOR BANK A 308,320.60  
 TOTAL FOR REGISTER 308,320.60

WEST WESTSIDE ZYAN



# SECTION 2

***Westside***  
***Community Development District***

***Unaudited Financial Reporting***  
***May 31, 2022***



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**Westside**  
**Community Development District**  
**Combined Balance Sheet**  
**May 31, 2022**

	General Fund	Debt Service Fund	Capital Projects Fund	Capital Reserve Fund	Totals Governmental Funds
<b>Assets:</b>					
<b>Cash:</b>					
Operating Account	\$ 308,693	\$ -	\$ -	\$ 104,437	\$ 413,130
Capital Projects Account	\$ -	\$ -	\$ 25,028	\$ -	\$ 25,028
<b>Investments:</b>					
<b>Series 2005 - 2</b>					
Reserve	\$ -	\$ 100,342	\$ -	\$ -	\$ 100,342
Revenue	\$ -	\$ 42,621	\$ -	\$ -	\$ 42,621
Prepayment	\$ -	\$ 4,152	\$ -	\$ -	\$ 4,152
<b>Series 2007 - 2</b>					
Reserve	\$ -	\$ 36,260	\$ -	\$ -	\$ 36,260
Revenue	\$ -	\$ 50,087	\$ -	\$ -	\$ 50,087
Prepayment	\$ -	\$ 2,929	\$ -	\$ -	\$ 2,929
<b>Series 2018</b>					
Reserve	\$ -	\$ 115,065	\$ -	\$ -	\$ 115,065
Revenue	\$ -	\$ 101,468	\$ -	\$ -	\$ 101,468
Construction	\$ -	\$ -	\$ 2	\$ -	\$ 2
<b>Series 2019</b>					
Reserve	\$ -	\$ 101,595	\$ -	\$ -	\$ 101,595
Revenue	\$ -	\$ 76,822	\$ -	\$ -	\$ 76,822
Construction	\$ -	\$ -	\$ 1	\$ -	\$ 1
<b>Series 2019 K</b>					
Reserve	\$ -	\$ 92,850	\$ -	\$ -	\$ 92,850
Revenue	\$ -	\$ 45,937	\$ -	\$ -	\$ 45,937
Construction	\$ -	\$ -	\$ 9,366	\$ -	\$ 9,366
<b>Series 2019 R</b>					
Reserve	\$ -	\$ 503,479	\$ -	\$ -	\$ 503,479
Revenue	\$ -	\$ 444,843	\$ -	\$ -	\$ 444,843
Cost of Issuance	\$ -	\$ 6,951	\$ -	\$ -	\$ 6,951
Due from Developer	\$ 4,727	\$ -	\$ -	\$ -	\$ 4,727
Due from General Fund	\$ -	\$ 15,422	\$ -	\$ -	\$ 15,422
Investments - SBA	\$ 476,239	\$ -	\$ -	\$ 957,422	\$ 1,433,661
Prepaid Expenses	\$ 4,647	\$ -	\$ -	\$ -	\$ 4,647
<b>Total Assets</b>	<b>\$ 794,307</b>	<b>\$ 1,740,823</b>	<b>\$ 34,397</b>	<b>\$ 1,061,859</b>	<b>\$ 3,631,386</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 11,717	\$ -	\$ -	\$ -	\$ 11,717
Due to Debt Service	\$ 15,422	\$ -	\$ -	\$ -	\$ 15,422
Accrued Interest Payable	\$ -	\$ 24,316	\$ -	\$ -	\$ 24,316
Accrued Principal Payable	\$ -	\$ 190,000	\$ -	\$ -	\$ 190,000
<b>Total Liabilities</b>	<b>\$ 27,140</b>	<b>\$ 214,316</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 241,456</b>
<b>Fund Balance:</b>					
<b>Nonspendable:</b>					
Prepaid Items	\$ 4,647	\$ -	\$ -	\$ -	\$ 4,647
<b>Restricted for:</b>					
Debt Service - Series 2005 - 2	\$ -	\$ (25,541)	\$ -	\$ -	\$ (25,541)
Debt Service - Series 2007 - 2	\$ -	\$ 47,616	\$ -	\$ -	\$ 47,616
Debt Service - Series 2018	\$ -	\$ 216,533	\$ -	\$ -	\$ 216,533
Debt Service - Series 2019	\$ -	\$ 178,417	\$ -	\$ -	\$ 178,417
Debt Service - Series 2019 K	\$ -	\$ 138,787	\$ -	\$ -	\$ 138,787
Debt Service - Series 2019 R	\$ -	\$ 970,695	\$ -	\$ -	\$ 970,695
Capital Projects	\$ -	\$ -	\$ 34,397	\$ -	\$ 34,397
Unassigned	\$ 762,520	\$ -	\$ -	\$ 1,061,859	\$ 1,824,379
<b>Total Fund Balances</b>	<b>\$ 767,167</b>	<b>\$ 1,526,507</b>	<b>\$ 34,397</b>	<b>\$ 1,061,859</b>	<b>\$ 3,389,930</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 794,307</b>	<b>\$ 1,740,823</b>	<b>\$ 34,397</b>	<b>\$ 1,061,859</b>	<b>\$ 3,631,386</b>

**Westside**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2022**

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 472,157	\$ 472,157	\$ 459,013	\$ (13,144)
Assessments - Direct Bill	\$ 94,070	\$ 94,070	\$ 76,617	\$ (17,453)
Interest	\$ 1,000	\$ 918	\$ 918	\$ -
<b>Total Revenues</b>	<b>\$ 567,228</b>	<b>\$ 567,146</b>	<b>\$ 536,549</b>	<b>\$ (30,597)</b>
<b>Expenditures:</b>				
<b>General &amp; Administrative:</b>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 1,200	\$ 6,800
FICA Expense	\$ 918	\$ 612	\$ 92	\$ 520
Engineering Fees	\$ 10,500	\$ 7,000	\$ 1,149	\$ 5,851
Legal Services	\$ 40,000	\$ 26,667	\$ 6,020	\$ 20,647
Arbitrage Fees	\$ 3,250	\$ 1,350	\$ 1,350	\$ -
Management Fees	\$ 43,473	\$ 28,982	\$ 28,982	\$ 0
Information Technology	\$ 1,650	\$ 1,100	\$ 1,100	\$ -
Website Maintenance	\$ 1,100	\$ 733	\$ 733	\$ (0)
Dissemination Fees	\$ 14,000	\$ 9,333	\$ 9,333	\$ (0)
Trustee Fees	\$ 20,142	\$ 13,321	\$ 13,321	\$ -
Assessment Roll Services	\$ 12,500	\$ 12,500	\$ 12,500	\$ -
Auditing Services	\$ 3,925	\$ -	\$ -	\$ -
Telephone	\$ 100	\$ 67	\$ -	\$ 67
Postage	\$ 2,250	\$ 1,500	\$ 324	\$ 1,176
Insurance - General Liability	\$ 9,200	\$ 8,616	\$ 8,616	\$ -
Printing and Binding	\$ 1,500	\$ 1,000	\$ 154	\$ 846
Legal Advertising	\$ 1,800	\$ 1,200	\$ -	\$ 1,200
Other Current Charges	\$ 1,600	\$ 1,067	\$ 768	\$ 299
Office Supplies	\$ 400	\$ 267	\$ 12	\$ 255
Property Appraiser's Fee	\$ 700	\$ 1,089	\$ 1,089	\$ -
Property Taxes	\$ 200	\$ 192	\$ 192	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative</b>	<b>\$ 181,383</b>	<b>\$ 124,770</b>	<b>\$ 87,108</b>	<b>\$ 37,661</b>

**Westside**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2022**

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
<b><i>Operations &amp; Maintenance</i></b>				
<b>Field Expenditures</b>				
Landscape Maintenance	\$ 212,490	\$ 141,660	\$ 141,260	\$ 400
Oak Tree Maintenance	\$ 25,000	\$ 16,667	\$ -	\$ 16,667
Irrigation Repairs	\$ 15,000	\$ 10,000	\$ 4,249	\$ 5,751
Plant Replacement	\$ 30,000	\$ 21,969	\$ 21,969	\$ -
Electric	\$ 1,500	\$ 1,000	\$ 171	\$ 829
Streetlighting	\$ 73,000	\$ 48,667	\$ 35,690	\$ 12,977
Irrigation Water	\$ 58,000	\$ 38,667	\$ 19,955	\$ 18,711
Property Insurance	\$ 5,000	\$ 1,081	\$ 1,081	\$ -
Field Management	\$ 20,288	\$ 13,525	\$ 13,525	\$ (0)
Lake & Wetland Maintenance	\$ 18,900	\$ 12,600	\$ 13,525	\$ (925)
Sidewalk Repairs & Maintenance	\$ 4,000	\$ 2,667	\$ -	\$ 2,667
Contingency	\$ 26,000	\$ 17,333	\$ 6,273	\$ 11,060
Stormwater/Lake Repair	\$ 15,000	\$ 10,000	\$ 600	\$ 9,400
<b>Total Operations &amp; Maintenance</b>	<b>\$ 504,178</b>	<b>\$ 335,835</b>	<b>\$ 258,299</b>	<b>\$ 77,536</b>
<b>Total Expenditures</b>	<b>\$ 685,561</b>	<b>\$ 460,605</b>	<b>\$ 345,407</b>	<b>\$ 115,198</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (118,334)</b>		<b>\$ 191,141</b>	
<b><i>Other Financing Sources/(Uses):</i></b>				
Transfer In/(Out)	\$ (150,000)	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (150,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (268,334)</b>		<b>\$ 191,141</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 268,334</b>		<b>\$ 576,026</b>	
<b>Fund Balance - Ending</b>	<b>\$ 0</b>		<b>\$ 767,167</b>	

**Westside**  
**Community Development District**  
**Debt Service Fund Series 2005-2**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2022**

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
<b>Revenues:</b>				
Assessments - Direct Bill	\$ 110,963	\$ 110,963	\$ 55,482	\$ (55,482)
Interest	\$ -	\$ -	\$ 9	\$ 9
<b>Total Revenues</b>	<b>\$ 110,963</b>	<b>\$ 110,963</b>	<b>\$ 55,491</b>	<b>\$ (55,472)</b>
<b>Expenditures:</b>				
Debt Service Obligation	\$ 110,963	\$ 110,963	\$ 176,584	\$ (65,621)
Other Debt Service Cost	\$ -	\$ -	\$ 275	\$ (275)
<b>Total Expenditures</b>	<b>\$ 110,963</b>	<b>\$ 110,963</b>	<b>\$ 176,859</b>	<b>\$ (65,896)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ (121,368)</b>	<b>\$ 10,423</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 95,827</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ (25,541)</b>	

**Westside**  
**Community Development District**  
**Debt Service Fund Series 2007-2**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2022**

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
<b>Revenues:</b>				
Assessments - Direct Bill	\$ 39,800	\$ 39,800	\$ 19,900	\$ (19,900)
Interest	\$ -	\$ -	\$ 3	\$ 3
<b>Total Revenues</b>	<b>\$ 39,800</b>	<b>\$ 39,800</b>	<b>\$ 19,903</b>	<b>\$ (19,897)</b>
<b>Expenditures:</b>				
Debt Service Obligation	\$ 39,800	\$ 39,800	\$ 18,720	\$ 21,080
<b>Total Expenditures</b>	<b>\$ 39,800</b>	<b>\$ 39,800</b>	<b>\$ 18,720</b>	<b>\$ 21,080</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 1,183</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 46,433</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 47,616</b>	



**Westside**  
**Community Development District**  
**Debt Service Fund Series 2018**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2022**

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 230,130	\$ 230,130	\$ 223,273	\$ (6,857)
Interest	\$ -	\$ -	\$ 9	\$ 9
<b>Total Revenues</b>	<b>\$ 230,130</b>	<b>\$ 230,130</b>	<b>\$ 223,282</b>	<b>\$ (6,848)</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 85,025	\$ 85,025	\$ 85,025	\$ -
Principal - 5/1	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Interest - 5/1	\$ 85,025	\$ 85,025	\$ 85,025	\$ -
<b>Total Expenditures</b>	<b>\$ 230,050</b>	<b>\$ 230,050</b>	<b>\$ 230,050</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 80</b>		<b>\$ (6,768)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 106,540</b>		<b>\$ 223,302</b>	
<b>Fund Balance - Ending</b>	<b>\$ 106,620</b>		<b>\$ 216,533</b>	

**Westside**  
**Community Development District**  
**Debt Service Fund Series 2019**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2022**

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 203,846	\$ 203,846	\$ 197,864	\$ (5,983)
Interest	\$ -	\$ -	\$ 7	\$ 7
<b>Total Revenues</b>	<b>\$ 203,846</b>	<b>\$ 203,846</b>	<b>\$ 197,871</b>	<b>\$ (5,975)</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 71,727	\$ 71,727	\$ 71,727	\$ -
Principal - 5/1	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Interest - 5/1	\$ 71,727	\$ 71,727	\$ 71,727	\$ -
<b>Total Expenditures</b>	<b>\$ 203,454</b>	<b>\$ 203,454</b>	<b>\$ 203,454</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 392</b>		<b>\$ (5,583)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 80,902</b>		<b>\$ 184,000</b>	
<b>Fund Balance - Ending</b>	<b>\$ 81,294</b>		<b>\$ 178,417</b>	

**Westside**  
**Community Development District**  
**Debt Service Fund Series 2019R**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2022**

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 811,922	\$ 811,922	\$ 789,072	\$ (22,850)
Assessments - Direct Bill	\$ 195,283	\$ 195,284	\$ 195,284	\$ -
Interest	\$ -	\$ -	\$ 40	\$ 40
<b>Total Revenues</b>	<b>\$ 1,007,205</b>	<b>\$ 1,007,205</b>	<b>\$ 984,396</b>	<b>\$ (22,810)</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 237,307	\$ 237,307	\$ 237,307	\$ -
Principal - 5/1	\$ 540,000	\$ 540,000	\$ 540,000	\$ -
Interest - 5/1	\$ 237,307	\$ 237,307	\$ 237,307	\$ -
<b>Total Expenditures</b>	<b>\$ 1,014,614</b>	<b>\$ 1,014,614</b>	<b>\$ 1,014,614</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (7,409)</b>		<b>\$ (30,218)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 491,428</b>		<b>\$ 1,000,913</b>	
<b>Fund Balance - Ending</b>	<b>\$ 484,019</b>		<b>\$ 970,695</b>	

**Westside**  
**Community Development District**  
**Debt Service Fund Series 2019K**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2022**

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 78,845	\$ 78,845	\$ 76,570	\$ (2,275)
Interest	\$ -	\$ -	\$ 5	\$ 5
<b>Total Revenues</b>	<b>\$ 78,845</b>	<b>\$ 78,845</b>	<b>\$ 76,575</b>	<b>\$ (2,270)</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 36,970	\$ 36,970	\$ 36,970	\$ -
Interest - 5/1	\$ 36,970	\$ 36,970	\$ 36,970	\$ -
<b>Total Expenditures</b>	<b>\$ 73,940</b>	<b>\$ 73,940</b>	<b>\$ 73,940</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 4,905</b>		<b>\$ 2,635</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 42,720</b>		<b>\$ 136,152</b>	
<b>Fund Balance - Ending</b>	<b>\$ 47,625</b>		<b>\$ 138,787</b>	

**Westside**  
**Community Development District**  
**Capital Projects Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2022**

	Series 2007-2	Series 2018	Series 2019	Series 2019K	Total
<b>Revenues</b>					
Developer Contributions	\$ -	\$ -	\$ -	\$ -	-
Interest	\$ 2	\$ -	\$ -	\$ 0	2
<b>Total Revenues</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>2</b>
<b>Expenditures:</b>					
Miscellaneous Expense	\$ 468	\$ -	\$ -	\$ -	468
<b>Total Expenditures</b>	<b>\$ 468</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>468</b>
<b>Net Change in Fund Balance</b>	<b>\$ (466)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>(466)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 25,494</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 9,366</b>	<b>\$ 34,863</b>
<b>Fund Balance - Ending</b>	<b>\$ 25,028</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 9,366</b>	<b>\$ 34,397</b>

**Westside**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2022**

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 1,781	\$ 1,781
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,781</b>	<b>\$ 1,781</b>
<b>Expenditures:</b>				
Miscellaneous Expense	\$ 1,500	\$ 280	\$ 280	\$ -
<b>Total Expenditures</b>	<b>\$ 1,500</b>	<b>\$ 280</b>	<b>\$ 280</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (1,500)</b>		<b>\$ 1,501</b>	
<b>Other Financing Sources/(Uses):</b>				
Transfer In/(Out)	\$ 150,000	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 148,500</b>		<b>\$ 1,501</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 810,227</b>		<b>\$ 1,060,358</b>	
<b>Fund Balance - Ending</b>	<b>\$ 958,727</b>		<b>\$ 1,061,859</b>	

**Westside**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Assessments - Tax Roll	\$ -	\$ 51,234	\$ 321,830	\$ 8,740	\$ 30,875	\$ 10,301	\$ 27,262	\$ 8,770	\$ -	\$ -	\$ -	\$ -	\$ 459,013
Assessments - Direct Bill	\$ 20,411	\$ 17,453	\$ 9,170	\$ 10,206	\$ -	\$ 4,585	\$ 10,206	\$ 4,585	\$ -	\$ -	\$ -	\$ -	\$ 76,617
Assessments - Lot Closings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 42	\$ 44	\$ 62	\$ 62	\$ 60	\$ 121	\$ 180	\$ 345	\$ -	\$ -	\$ -	\$ -	\$ 918
<b>Total Revenues</b>	\$ 20,454	\$ 68,732	\$ 331,063	\$ 19,008	\$ 30,935	\$ 15,007	\$ 37,648	\$ 13,701	\$ -	\$ -	\$ -	\$ -	\$ 536,549
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Fica Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 786	\$ 203	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ 1,149
Arbitrage	\$ 450	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350
Dissemination	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ -	\$ -	\$ -	\$ -	\$ 9,333
Attorney Fees	\$ 59	\$ -	\$ 269	\$ 126	\$ 763	\$ 2,341	\$ 1,014	\$ 1,449	\$ -	\$ -	\$ -	\$ -	\$ 6,020
Litigation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration Fee	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500
Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fee	\$ 6,815	\$ -	\$ -	\$ 2,788	\$ -	\$ 2,168	\$ -	\$ 1,549	\$ -	\$ -	\$ -	\$ -	\$ 13,321
Management Fees	\$ 3,623	\$ 3,623	\$ 3,623	\$ 3,623	\$ 3,623	\$ 3,623	\$ 3,623	\$ 3,623	\$ -	\$ -	\$ -	\$ -	\$ 28,982
Computer Fees	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138	\$ -	\$ -	\$ -	\$ -	\$ 1,100
Website Administration	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ 733
Telephone Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage And Delivery	\$ 3	\$ 101	\$ 2	\$ 17	\$ 1	\$ 24	\$ 37	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ 324
Printing And Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109	\$ 37	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ 154
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 8,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,616
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 95	\$ 77	\$ 114	\$ 91	\$ 82	\$ 91	\$ 112	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ 768
Property Appraiser Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,089
Property Taxes	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 12
Annual District Fee	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative</b>	\$ 33,733	\$ 5,200	\$ 6,302	\$ 8,040	\$ 5,865	\$ 12,273	\$ 7,264	\$ 8,431	\$ -	\$ -	\$ -	\$ -	\$ 87,108

**Westside**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Operations &amp; Maintenance</b>													
<b>Field Expenditures</b>													
Electric Expense	\$ 16	\$ -	\$ 33	\$ -	\$ 30	\$ 31	\$ 31	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ 171
Streetlighting	\$ 4,292	\$ 4,292	\$ -	\$ 4,292	\$ 8,871	\$ -	\$ 4,579	\$ 9,363	\$ -	\$ -	\$ -	\$ -	\$ 35,690
Water & Sewer	\$ 2,865	\$ 4,631	\$ 5,166	\$ 6,887	\$ 54	\$ 104	\$ 118	\$ 132	\$ -	\$ -	\$ -	\$ -	\$ 19,955
Toho Connection Work	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Insurance	\$ 1,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,081
Plant Replacement	\$ -	\$ -	\$ 21,274	\$ -	\$ -	\$ -	\$ -	\$ 695	\$ -	\$ -	\$ -	\$ -	\$ 21,969
Landscaping Maintenance	\$ 17,658	\$ 17,658	\$ 17,658	\$ 17,658	\$ 17,658	\$ 17,658	\$ 17,658	\$ 17,658	\$ -	\$ -	\$ -	\$ -	\$ 141,260
Irrigation Expense	\$ -	\$ -	\$ -	\$ 1,622	\$ 2,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,249
Lake & Wetland Maintenance	\$ 500	\$ 3,650	\$ 2,575	\$ -	\$ 2,150	\$ -	\$ 1,675	\$ 2,975	\$ -	\$ -	\$ -	\$ -	\$ 13,525
Park Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Management	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ -	\$ -	\$ -	\$ -	\$ 13,525
Field Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater/Lake Repair	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Twa Utility Conveyance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Contingency	\$ -	\$ -	\$ -	\$ 5,300	\$ -	\$ 973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,273
Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roadway Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operations &amp; Maintenance</b>	\$ 28,103	\$ 31,921	\$ 48,396	\$ 37,449	\$ 33,681	\$ 20,456	\$ 25,751	\$ 32,543	\$ -	\$ -	\$ -	\$ -	\$ 258,299
<b>Total Expenditures</b>	\$ 61,835	\$ 37,121	\$ 54,698	\$ 45,489	\$ 39,545	\$ 32,728	\$ 33,015	\$ 40,975	\$ -	\$ -	\$ -	\$ -	\$ 345,407
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ (41,381)	\$ 31,611	\$ 276,365	\$ (26,481)	\$ (8,610)	\$ (17,721)	\$ 4,633	\$ (27,274)	\$ -	\$ -	\$ -	\$ -	\$ 191,141
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Change in Fund Balance</b>	\$ (41,381)	\$ 31,611	\$ 276,365	\$ (26,481)	\$ (8,610)	\$ (17,721)	\$ 4,633	\$ (27,274)	\$ -	\$ -	\$ -	\$ -	\$ 191,141



# Westside

## COMMUNITY DEVELOPMENT DISTRICT Special Assessment Receipts Fiscal Year 2022

Date	Distribution	Gross Amount	Discount/Ready	Commission	Interest	Net Receipts	O&M Portion	2018 Debt Service	2019 Debt Service	2019 Refund Debt Service	2019 Parcel Debt Service	Total
11/22/21	ACH	\$196,949.42	(\$7,957.66)	(\$3,819.83)	\$0.00	\$187,171.93	\$49,212.29	\$23,937.84	\$21,213.58	\$84,598.91	\$8,209.51	\$187,171.93
11/26/21	ACH	\$8,251.96	(\$404.58)	(\$1,569.95)	\$0.00	\$7,690.43	\$2,022.01	\$983.55	\$871.61	\$3,475.96	\$337.30	\$7,690.43
12/08/21	ACH	\$1,200,448.16	(\$48,015.51)	(\$23,048.66)	\$0.00	\$1,129,383.99	\$296,943.90	\$144,439.49	\$128,001.43	\$510,464.67	\$49,534.50	\$1,129,383.99
12/09/21	ACH	\$1,062.05	(\$9.49)	(\$21.05)	\$0.00	\$1,031.51	\$271.21	\$131.92	\$116.91	\$466.23	\$45.24	\$1,031.51
12/22/21	ACH	\$99,098.75	(\$3,567.40)	(\$1,910.63)	\$0.00	\$93,620.72	\$24,615.28	\$11,973.37	\$10,610.73	\$42,315.16	\$4,106.18	\$93,620.72
01/10/22	ACH	\$2,553.68	(\$71.13)	(\$49.65)	\$0.00	\$2,432.90	\$639.67	\$311.15	\$275.74	\$1,099.63	\$106.71	\$2,432.90
01/10/22	ACH	\$32,411.05	(\$972.34)	(\$628.77)	\$0.00	\$30,809.94	\$8,100.72	\$3,940.35	\$3,491.92	\$13,925.63	\$1,351.32	\$30,809.94
02/10/22	ACH	\$958.97	(\$19.17)	(\$10.71)	\$0.00	\$929.09	\$244.29	\$118.82	\$105.30	\$419.83	\$40.75	\$929.09
02/10/22	ACH	\$122,184.79	(\$2,443.65)	(\$1,240.53)	\$0.00	\$118,500.61	\$30,630.99	\$14,899.53	\$13,203.87	\$52,656.53	\$5,109.69	\$118,500.61
03/10/22	ACH	\$738.23	\$0.00	(\$14.77)	\$0.00	\$723.46	\$190.22	\$92.52	\$82.00	\$326.99	\$31.73	\$723.46
03/10/22	ACH	\$39,691.52	(\$793.91)	(\$443.06)	\$0.00	\$38,454.55	\$10,110.68	\$4,918.04	\$4,358.34	\$17,380.88	\$1,686.61	\$38,454.55
04/08/22	ACH	\$3,146.89	\$0.00	(\$62.95)	\$0.00	\$3,083.94	\$810.85	\$394.41	\$349.53	\$1,393.89	\$135.26	\$3,083.94
04/08/22	ACH	\$102,654.65	\$0.00	(\$2,053.08)	\$0.00	\$100,601.57	\$26,450.73	\$12,866.16	\$11,401.92	\$45,470.40	\$4,412.36	\$100,601.57
05/09/22	ACH	\$34,038.02	(\$19.43)	(\$661.33)	\$0.00	\$33,357.26	\$8,770.48	\$4,266.14	\$3,780.62	\$15,076.98	\$1,463.04	\$33,357.26
<b>TOTAL</b>		<b>\$ 1,846,188.14</b>	<b>(\$4,274.27)</b>	<b>(\$6,121.97)</b>	<b>\$</b>	<b>\$ 1,745,791.90</b>	<b>\$ 459,013.32</b>	<b>\$ 223,273.29</b>	<b>\$ 197,863.50</b>	<b>\$ 789,071.79</b>	<b>\$ 76,570.00</b>	<b>\$ 1,745,791.90</b>

97%  
\$ 51,620.10

Net Percent Collected  
Balance Remaining to Collect

### DIRECT BILL ASSESSMENTS

#### Mattamy Orlando LLC

Date Received	Date	Check Number	Amount Received	Net Assessed	Operations & Maintenance 2019B	Stubs 2019B
10/19/21	11/1/21	28029	\$87,208.65	\$87,208.65	\$20,411.44	\$66,797.21
1/21/22	2/1/22	29603	\$43,604.32	\$43,604.32	\$10,205.72	\$33,398.60
4/19/22	5/1/22	30844	\$43,604.32	\$43,604.32	\$10,205.72	\$33,398.60
			<b>\$174,417.29</b>	<b>\$174,417.29</b>	<b>\$40,822.88</b>	<b>\$133,594.41</b>

#### Boonerge LLC

Date Received	Date	Check Number	Amount Received	Net Assessed	Operations & Maintenance 2019-2	Stubs 2019-2
11/3/21	11/1/21	Wire	\$92,834.76	\$92,834.76	\$17,453.26	\$55,481.50
	2/1/22		\$46,417.38	\$46,417.38		\$19,900.00
	5/1/22		\$46,417.38	\$46,417.38		\$19,900.00
			<b>\$92,834.76</b>	<b>\$92,834.76</b>	<b>\$17,453.26</b>	<b>\$55,481.50</b>
						<b>\$19,900.00</b>
						<b>\$19,900.00</b>

#### Golden Key LLC

Date Received	Date	Check Number	Amount Received	Net Assessed	Operations & Maintenance 2019B	Stubs 2019B
12/21/21	11/1/21	1222/1223	\$40,015.05	\$40,015.05	\$9,170.36	\$30,844.69
3/22/22	2/1/22	1224	\$20,007.52	\$20,007.52	\$4,585.17	\$15,422.35
5/26/22	5/1/22	300007472	\$20,007.52	\$20,007.52	\$4,585.17	\$15,422.35
			<b>\$80,030.09</b>	<b>\$80,030.09</b>	<b>\$18,340.70</b>	<b>\$61,689.39</b>

# SECTION 3

Westside CDD  
 FY 2022  
 Direct Bill Status

District	Landowner	Total O & M	Total Debt	Total Due	Nov	Feb	May	Total	O & M	Debt	Total	Paid
Westside	Golden Cay LLC 07-25-27-5461-0001-00D0	\$18,341	\$61,689	\$80,030					\$9,170.36	\$4,585.18	\$30,844.69	\$40,015.05
		2005	\$52,640						\$4,585.18	\$4,585.18	\$15,422.35	\$20,007.53
		2007	\$20,631						\$18,340.72	\$4,585.18	\$15,422.35	\$20,007.53
										\$61,689.38	\$80,030.10	
Westside	Mattamy 18-25-27-4941-0001-FD10	\$40,823	\$133,594	\$174,417					\$20,411.44	\$10,205.72	\$66,797.21	\$87,208.65
		2019	\$176,275.47						\$10,205.72	\$10,205.72	\$33,398.61	\$43,604.33
		2019	\$203,924.53						\$40,822.88	\$10,205.72	\$33,398.61	\$43,604.33
										\$133,594.42	\$174,417.30	
Westside	Boonerge 07-25-27-5461-0001-0015								\$17,453.26	\$6,726.63	\$75,381.50	\$92,834.76
		2005 Debt	\$34,907		\$185,670				\$6,726.63	\$6,726.63	\$37,690.75	\$46,417.38
		2007 Debt	\$110,963						\$8,726.63	\$8,726.63	\$37,690.75	\$46,417.38
										\$39,800	\$185,669.52	

# SECTION 4



MARY JANE ARRINGTON  
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS

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April 26, 2022

Ms. Stacie Vanderbilt  
Recording Secretary  
Westside Community Development District  
219 E. Livingston St.  
Orlando, FL 32801

RE: Westside Community Development District – Registered Voters

Dear Ms. Vanderbilt:

Thank you for your letter of April 15, 2022, requesting confirmation of the number of registered voters within the Westside Community Development District as of April 15, 2022.

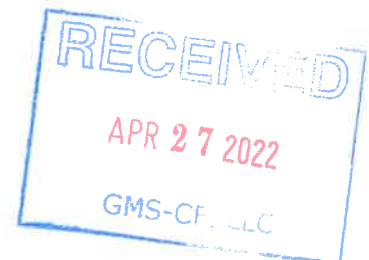
The number of registered voters within the Westside CDD is 1,296 as of April 15, 2022.

If I can be of further assistance, please contact me at 407.742.6000.

Respectfully yours,

A handwritten signature in cursive script that reads "Mary Jane Arrington".

Mary Jane Arrington  
Supervisor of Elections



Vote  
Osceola

# SECTION 5

**NOTICE OF MEETING DATES  
WESTSIDE  
COMMUNITY DEVELOPMENT DISTRICT  
Fiscal Year 2023**

The Board of Supervisors of the *Westside Community Development District* will hold their regularly scheduled public meetings for Fiscal Year 2023 at 11:00 am at the Offices of *Hanson Walter & Associates, 8 Broadway Avenue, Suite 104, Kissimmee, FL 34741*, on the first Tuesday of each month as follows, unless otherwise indicated below:

**October 4, 2022**  
**November 1, 2022**  
**December 6, 2022**  
**January 3, 2023**  
**February 7, 2023**  
**March 7, 2023**  
**April 4, 2023**  
**May 2, 2023**  
**June 6, 2023**  
**July 4, 2023 (National Holiday – Consider Rescheduling/Cancelling)**  
**August 1, 2023**  
**September 5, 2023**

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager at 219 E. Livingston Street, Orlando, FL 32801.

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

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

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Jason M. Showe  
District Manager  
Governmental Management Services - Central Florida, LLC