

*Westside Community
Development District*

Agenda

March 7, 2023

AGENDA

Westside

Community Development District

219 E. Livingston Street, Orlando, FL 32801

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

February 28, 2023

**Board of Supervisors
Westside Community
Development District**

Dear Board Members:

The Board of Supervisors of Westside Community Development District will meet **Tuesday, March 7, 2023 at 11:00 AM at the offices of Hanson, Walter & Associates, 8 Broadway Avenue, Suite 104, Kissimmee, FL 34741.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Appointment of Individual(s) to Fulfill Seats #3, #4 & #5
 - B. Administration of Oaths of Office to Newly Appointed Supervisor(s)
 - C. Election of Officers
 - D. Consideration of Resolution 2023-10 Electing Officers
4. Approval of Minutes of the February 7, 2023 Meeting
5. Consideration of Conveyance Documents
 - A. Resolution 2023-08 Ratifying the Conveyance of Real Property and Improvements (Roadway Tract to Osceola County)
 - i. Consideration of Post-Closing Conveyance Agreement
 - B. Resolution 2023-09 Ratifying the Conveyance of Real Property and Improvements (Utilities to TWA)
6. Consideration of Agreement with Solitude Lake Management for Fountain Management Services
7. Discussion of Windsor at Westside Community Signage
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Discussion of Direct Bill Status
9. Supervisor's Requests
10. Other Business
11. Adjournment

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jason M. Showe', with a long horizontal flourish extending to the right.

Jason M. Showe
District Manager

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

Enclosures

SECTION III

SECTION D

RESOLUTION 2023-10

A RESOLUTION ELECTING OFFICERS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

WHEREAS, the Board of Supervisors of the **Westside Community Development District** at a regular business meeting held on **February 7, 2023** 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 7th DAY OF MARCH, 2023.

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, February 7, 2023 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
Robert Bagwell	Assistant Secretary
Jose Lagunilla, Jr.	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jay Lazarovich	Latham Shuker
Andy Hatton	Field Manager
Elizabeth Manchester	Mattamy Homes <i>by telephone</i>
Laura Tressell	Mattamy Homes <i>by telephone</i>

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 3, 4 & 5**
- B. Oath of Office for Newly Appointed Supervisors**
- C. Consideration of Resolution 2023-08 Electing of Officers**

Items A through C were tabled to a future meeting agenda.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the December 6, 2022 Board of Supervisors Meeting and Acceptance of the Minutes of the December 6, 2022 Audit Committee

On MOTION by Mr. Franklin seconded by Mr. Lagunilla with all in favor the minutes of the December 6, 2022 Board meeting were approved as presented and the minutes of the November 6, 2022 Audit Committee meeting were accepted.

FIFTH ORDER OF BUSINESS

Consideration of Agreement with DiBartolomeo, McBee, Hartley & Barnes, P.A. to Provide Auditing Services for Fiscal Years 2022-2026

On MOTION by Mr. Bagwell seconded by Mr. Franklin with all in favor the agreement with DiBartolomeo, McBee, Hartley & Barnes was approved.

SIXTH ORDER OF BUSINESS

Discussion and Consideration of License Agreement for Signage with Mattamy Orlando, LLC

Mr. Lazarovich stated the developer reached out to us that they wanted to put additional signs on CDD property and this is our standard license agreement that has indemnification and insurance language for consideration today and Mattamy has provided four locations for possible signs.

Mr. Showe stated in front of you are the locations that they have requested for those signs.

Ms. Manchester stated the signs we are showing, a 5 foot by 3-foot-wide sign, the post would be a white square wood post and the new Mattamy brand name, which is almost entirely blue and white, it may or may not have a red stripe or so saying now selling, but that would be something we would pop in and out based upon the marketing needs of the community.

On MOTION by Mr. Bagwell seconded by Mr. Lagunilla with all in favor the license agreement with Mattamy Orlando, LLC for Solara was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Conveyance Documents

A. Resolution 2023-06 Ratifying the Conveyance of Lift Station Property

Mr. Lazarovich stated Resolution 2023-06 is a lift station conveyance from Mattamy to the CDD and from the CDD to Toho Water Authority.

On MOTION by Mr. Bagwell seconded by Mr. Franklin with all in favor Resolution 2023-06 Ratifying the Conveyance of Lift Station Property was approved.

B. Resolution 2023-07 Approving the Conveyance of Real Property and Improvements

Mr. Lazarovich stated Resolution 2023-07 is a conveyance of Tract E from Mattamy to the CDD.

On MOTION by Mr. Lagunilla seconded by Mr. Bagwell with all in favor Resolution 2023-07 Approving the Conveyance of Real Property and Improvements was approved.

EIGHTH ORDER OF BUSINESS

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

Mr. Showe stated next is an annual agreement the property appraiser requires us to enter into. If they provide us with the tax assessment roll that has confidential information on it, we can't disclose that to anyone else. This applies to first responders and people who have protection under the public records law. We have signed it and we are asking for ratification of that action.

On MOTION by Mr. Bagwell seconded by Mr. Lagunilla with all in favor the data sharing and usage agreement with the Osceola County property appraiser was ratified.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Register

Mr. Showe presented the check register from October 25, 2022 through December 31, 2022 in the amount of \$125,906.73.

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

ii. Balance Sheet and Income Statement

A copy of the balance sheet and income statement were included in the agenda package. No Board action was required.

iii. Discussion of Direct Bill Status

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

iv. Presentation of Arbitrage Rebate Calculation Reports for Series 2006, 2007 and 2019 Bonds

A copy of the arbitrage rebate calculation reports for the series 2006, 2007 and 2019 bonds were included in the agenda package.

v. Discussion of District’s Financial Status

Mr. Showe stated the District for a while had a note in the audit report that we had met a financial emergency condition because of some of the outstanding bonds. We did the refunding that should have cleaned that up, but every year they send a letter saying they are reviewing it to see if the District needs financial support from the state and the letter in the agenda package says they are not providing us any financial assistance.

TENTH ORDER OF BUSINESS

Supervisor’s Requests

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

TWELFTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Bagwell seconded by Mr. Lagunilla with all in favor the meeting adjourned at 11:17 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

RESOLUTION 2023-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE CONVEYNACE OF INFRASTRUCTURE IMPROVEMENTS FROM MATTAMY ORLANDO LLC TO THE DISTRICT AND FROM THE DISTRICT TO OSCEOLA COUNTY, FLORIDA; AUTHORIZING DISTRICT STAFF AND THE CHAIRMAN TO REVIEW, EXECUTE AND ACCEPT ALL DOCUMENTS TO EFFECTUATE SUCH CONVEYANCE; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

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

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

WHEREAS, Mattamy Orlando LLC, a Delaware limited liability company (hereinafter “Mattamy”), has requested the approval and transfer by the District of infrastructure improvements, as more particularly described in the Bills of Sale Absolute and Agreement, Agreement Regarding Taxes, Owner’s Affidavit and Certificate of District Engineer, attached hereto as **Exhibit “A”** (the “Conveyance Documents”), from Mattamy to the District and thereafter to Osceola County, Florida, a charter county and political subdivision of the State of Florida (hereinafter, “Osceola County”); and; and

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

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

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

2. Ratification of Acquisition and Transfer of the Improvements. The Board hereby ratifies the transfer and acceptance of the infrastructure improvements described in **Exhibit "A,"** to the District and thereafter to Osceola County, and ratifies and accepts the documents evidencing such conveyances in **Exhibit "A."**

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

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

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

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

[Continues on the Following Pages]

PASSED in public meeting of the Board of Supervisors of the Westside Community Development District, this 7th day of March, 2023.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT, a Florida community development district

Attest:

Print: _____
Secretary/Asst. Secretary

By: _____
Name: _____
Title: _____

EXHIBIT "A"

CONVEYANCE DOCUMENTS

1. Bill of Sale Absolute and Agreement between Mattamy Orlando LLC and the Westside Community Development District;
2. Bill of Sale Absolute and Agreement between the Westside Community Development District and Osceola County, Florida;
3. Owner's Affidavit;
4. Agreement Regarding Taxes;
5. Certificate of District Engineer

BILL OF SALE ABSOLUTE AND AGREEMENT

Westside Community Development District – Public Roadway
(Soleil at Westside Plat)

THIS BILL OF SALE ABSOLUTE AND AGREEMENT (“Agreement”) is made as of this 23 day of February, 2023, by and between **WESTSIDE COMMUNITY DEVELOPMENT DISTRICT** (hereinafter referred to as the “District”), a Florida community development district created pursuant to Chapter 190, *Florida Statutes*, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, and **MATTAMY ORLANDO LLC**, a Delaware limited liability company (hereinafter referred to as “Developer”) whose address is 4901 Vineland Road, Suite 450, Orlando, Florida 32811, and

RECITALS

WHEREAS, Developer owns certain real property (the “**Land**”) and has constructed infrastructure improvements (collectively, the “**Improvements**”) on the Land, as more fully described in Exhibit “A” attached hereto; and

WHEREAS, both Developer and the District find it to be in the best interest of both parties for the District to perpetually own, operate and maintain the Improvements, as the District may deem reasonable or appropriate, within its sole discretion, for the benefit of the District; and

WHEREAS, Developer desires to convey the Improvements to the District to allow such perpetual ownership, operation and maintenance, and the District desires to accept such ownership, operation and maintenance.

NOW, THEREFORE, the parties hereto hereby agree to and acknowledge the following:

1. The above recitals are true and correct and are hereby incorporated into this Agreement.

2. **KNOW ALL MEN BY THESE PRESENTS** that Developer, of the County of Osceola and the State of Florida, for and in consideration of the sum of Ten Dollars (\$10.00) lawful money of the United States, to it paid by the District, the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer, set over and deliver unto the District, its executors, administrators and assigns, and the District hereby accepts, all of Developer’s right, title and interest in and to the Improvements, to have and to hold the same unto the District, its executors, administrators and assigns forever, and the District hereby accepts, all of the Developer’s right, title and interest in and to the Improvements, to have and to hold the same unto the District, its executors, administrators and assigns forever, together with all of the Developer’s right and title to any and all contracts, warranties, guarantees, permits, approvals and similar rights in favor of or which may have accrued to the Developer from any and all persons, firms, agencies or corporations who have performed work or labor or supplied goods, materials or services to or for the benefit of or comprising any part of the Improvements to the extent they are assignable, together with any related documents,

materials, data, letters, and agreements, to have and to hold unto District, its successors and assigns, to and for its or their use, forever.

3. Developer agrees that any of the above-referenced contracts, warranties, permits, approvals and guarantees which are not assignable by their terms or in respect of which consents to their assignment are required but are not available, shall be held in trust for the District by the Developer (and, if required, performed by the Developer on behalf of the District) and all benefits derived thereunder shall be for the benefit of the District.

4. The Developer represents and warrants to the District that the Developer has good and lawful right, title and interest in the Improvements and that the Improvements is free and clear of any and all liens or encumbrances, that the Improvements are in good working conditions, and as of the date hereof, there are no defaults or violations of the terms and conditions of any contracts, warranties, permits, approvals and guarantees.

5. The above recitals are true and correct and are incorporated herein by reference.

6. This Bill of Sale may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

[SIGNATURES APPEAR ON THE FOLLOWING PAGES]

COUNTERPART SIGNATURE PAGE TO BILL OF SALE
Westside Community Development District – Public Roadway
(Soleil at Westside Plat)

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed in their respective names, by their proper officer thereunto duly authorized, as of the day and year first above written.

MATTAMY ORLANDO LLC, a Delaware limited liability company

By: _____

Print: Jonathan Droor

Title: Assistant Vice President

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this 23rd day of February, 2023, by Jonathan Droor as Assistant Vice President of **MATTAMY ORLANDO LLC**, a Delaware limited liability company, on behalf of the limited liability company. Said person is [] personally known to me or [] has produced _____ as identification.



Anna J. Treybich
Notary Public: State of Florida
Print Name: Anna J Treybich
My Commission Expires: 4/25/2024
My Commission No.: HH21150

COUNTERPART SIGNATURE PAGE TO BILL OF SALE
Westside Community Development District – Public Roadway
(Soleil at Westside Plat)

**WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**, a Florida
community development district

ATTEST:

By: [Signature]
Secretary/Asst. Secretary

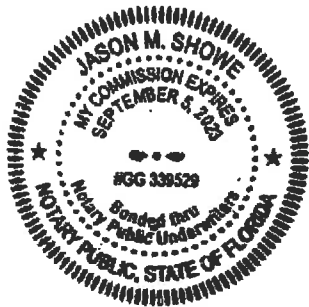
By: [Signature]

Print: Thomas Franklin

Title: Chairman

STATE OF FLORIDA
COUNTY OF Osceola

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 24 day of February, 2023, by Thomas Franklin, as Chairman of the Board of Supervisors of the **WESTSIDE COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district, on its behalf. Said person is personally known to me or has produced Tom Franklin as identification.



[Signature]
Notary Public, State of Florida
Print Name: Jason M. Showe
My Commission Expires: 9/5/23
My Commission No.: GE 339529

EXHIBIT "A"

LOCATION OF IMPROVEMENTS

The Improvements are located on the following real property tracts:

Tract RW, SOLEIL AT WESTSIDE, according to the plat thereof, as recorded in Plat Book 32, Pages 49 through 52, of the Public Records of Osceola County, Florida.

IMPROVEMENTS

1. Roadway pavement (asphalt, base, subgrade)
2. Curbing
3. Sidewalks
4. Storm inlets, manholes and pipes
5. Regulatory street signage and striping

Bill of Sale
Public Roadway Tract RW of Soleil at Westside
Westside Community Development District


Westside Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 ("Seller"), for and in consideration of the sum of one dollar (\$1.00) and other valuable consideration paid to Seller by **County of Osceola**, a charter county and political subdivision of the state of Florida ("Buyer"), the receipt and sufficiency of which are hereby acknowledged, does hereby grant, sell, transfer, convey and deliver to Buyer all roadway pavement (asphalt, base, subgrade), curbing, sidewalks and handicap ramps, storm inlets, manholes and pipes, regulatory street signage and striping that comprise the public roadway tract described as follows:

TRACT RW, WESTSIDE AT SOLEIL, AS RECORDED IN PLAT BOOK 32, PAGES 49 - 52, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA.

Buyer shall have all rights and title to the goods in itself and its assigns.



Seller warrants that it is the lawful owner of the goods and the goods are free from all liens and encumbrances. Seller has good right and title to sell the goods and will warrant and defend the right against the lawful claims and demands of all persons.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT,
a local unit of special-purpose government established
pursuant to Chapter 190, Florida Statutes

By: 
Name: THOMAS FRANKLID
Title: CHAIRMAN

IN WITNESS WHEREOF, Seller has executed this Agreement at Osceola
Florida on Feb 21, 2023.

SIGNED, SEALED AND DELIVERED
By: 

IN THE PRESENCE OF:

Witness

Attest:

OWNER'S AFFIDAVIT
Westside Community Development District

**STATE OF FLORIDA
COUNTY OF ORANGE**

BEFORE ME, the undersigned authority, personally appeared Jonathan Droor ("Affiant") as Assistant Vice President of **Mattamy Orlando LLC**, a Delaware limited liability company, whose principal address is 4901 Vineland Road, Suite 450, Orlando, Florida 32811 (the "Owner"), who being first duly sworn on oath says:

1. That Affiant knows of his own knowledge that the Owner is the fee simple title holder to certain lands located in Osceola County, Florida (the "Property") and of certain infrastructure improvements on the Property (the "Improvements"), as more particularly described on Exhibit "A" attached hereto, and that Affiant as the Assistant Vice President of the Owner, is making this Affidavit in that capacity only, and that no recourse shall be made against Affiant individually.

2. That the Property and Improvements, as described in the Bills of Sale Absolute and Agreement dated as of the date hereof, are free and clear of all liens and encumbrances except for those encumbrances and matters affecting title included in the following plat of Soleil at Westside, as recorded in Plat Book 32, Page 49, of the Official Records of Osceola County, Florida (the "Plat").

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

4. That Owner has not received and will not attempt to receive impact fee credits from Osceola County, Florida.

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

6. That no proceedings in bankruptcy or receivership have ever been instituted by or against the Owner, nor has Owner ever made an assignment for the benefit of its creditors.

7. That Affiant knows of no action or proceeding relating to the Property or Improvements which is now pending in any state or federal court in the United States affecting

the Property, nor does Affiant know of any state or federal judgment or any federal lien of any kind or nature that now constitutes a lien or charge upon the Property or Improvements.

8. That, except as set forth in the Plats, Affiant knows of no unrecorded easements, liens, or assessments for sanitary sewers, streets, roadways, paving, other public utilities or improvements against the Property, nor are there any special assessments or taxes which are not shown as existing liens by the public records.

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

10. That there are no matters pending against Owner that could give rise to any lien(s) that could attach to the Property or the Improvements between the effective dates, respectively, of the Plats and the recording of the deed of conveyance, and that Affiant shall not execute nor permit the execution or recording of any instruments that would adversely affect title of the Property or the ownership of the Improvements.

11. Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. To inform the District and Latham, Luna, Eden & Beaudine, LLP ("LLEB"), that withholding of tax is not required upon the disposition of a U.S. real property interest by Owner, Owner hereby swears, affirms and certifies the following to the District and LLEB that Owner: (i) is not a foreign person, foreign corporation, foreign partnership, foreign trust or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations); (ii) is not a disregarded entity as defined in Section 1.1445-2(b)(2)(iii); (iii) is not a non-resident alien (as such term is defined in the Internal Revenue Code and Income Tax Regulations) for the purposes of U.S. income taxation; (iv) has an EIN/Federal Tax Identification Number of 47-2432811; (v) has a mailing address of 4901 Vineland Road, Suite 450, Orlando, Florida 32811. Affiant understands that this certification may be disclosed to the Internal Revenue Service by Transferee and that any false statement contained herein could be punished by fine, imprisonment, or both. Affiant understands that the District and LLEB are relying on this certification in determining whether withholding is required upon said transfer.

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

[SIGNATURES ON FOLLOWING PAGE]

FURTHER AFFIANT SAYETH NAUGHT.

DATED: 2/23, 2023

Signed, sealed and delivered in our presence:

[Signature]
(Signature)

Kacey Bienkowski
(Print Name)

[Signature]
(Signature)

Tanner Adams
(Print Name)

MATTAMY ORLANDO LLC, a Delaware limited liability company

By: _____

Print: Jonathan Droor

Title: Assistant Vice President

STATE OF FLORIDA

COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this 23rd day of February, 2023, by Jonathan Droor, as Assistant Vice President of MATTAMY ORLANDO LLC, a Delaware limited liability company, on behalf of the limited liability company. Said person is [] personally known to me or [] has produced _____ as identification.

[Signature]
Notary Public; State of Florida

(SEAL)

Print Name: Anna J. Treybich
Comm. Exp.: 4/25/2026
Comm. No.: HH 211150



EXHIBIT "A"

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

PROPERTY

Tract RW, SOLEIL AT WESTSIDE, according to the plat thereof, as recorded in Plat Book 32, Pages 49 through 52, of the Public Records of Osceola County, Florida.

IMPROVEMENTS

1. Roadway pavement (asphalt, base, subgrade)
2. Curbing
3. Sidewalks
4. Storm inlets, manholes and pipes
5. Regulatory street signage and striping

AGREEMENT REGARDING TAXES
Westside Community Development District

THIS AGREEMENT REGARDING TAXES (“Agreement”) is entered into this 23 day of February, 2023, by and between **MATTAMY ORLANDO LLC**, a Delaware limited liability company, whose address is 4901 Vineland Road, Suite 450, Orlando, Florida 32811 (“Developer”), and **WESTSIDE COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district created pursuant to Chapter 190, *Florida Statutes*, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (“District”).

WITNESSETH

WHEREAS, Developer is the owner and developer of certain real property located within the boundaries of the District, as such property is described on Exhibit “A” attached hereto and incorporated herein (the “Property”); and

WHEREAS, Developer is the owner and developer of infrastructure improvements and personal property, made in, on, over, under and through the Property and the land owned by the District, as described on Exhibit “A” attached hereto and incorporated herein (the “Improvements”); and

WHEREAS, the District is a Florida community development district and local unit of special-purpose government created pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, as part of the ongoing development activities within the boundaries of the District, Developer has, simultaneously with the execution of this Agreement, conveyed the Property and the Improvements to the District by Special Warranty Deed and Bill of Sale Absolute and Agreement; and

WHEREAS, all or a substantial portion of real property already owned by the District is either exempt from ad-valorem taxes or has been given a minimal valuation by the Osceola County Property Appraiser because of the District’s status as a governmental entity; and

WHEREAS, in conjunction with the conveyance of the Property and Improvements from Developer to the District, Developer and the District are desirous of setting forth in this Agreement their respective responsibilities with regard to applicable ad-valorem taxes and assessments on the Property.

NOW, THEREFORE, in consideration of the sum of Ten and 00/100 Dollars (\$10.00) and other valuable considerations, paid by each party to the other, the receipt and sufficiency of which are hereby acknowledged, and in further consideration of the mutual covenants and conditions contained herein, the parties hereto agree as follows:

1. The above recitals are true and correct and are incorporated herein by reference.

2. Developer hereby represents that all ad-valorem taxes and assessments relating to the Property, or any portion thereof, for tax year 2022 and all prior years have been paid in full.

3. Developer hereby agrees to pay in full, and prior to their becoming delinquent, any and all ad-valorem taxes and assessments, if any, levied on the Property for the tax year 2023.

4. Subsequent to the District's acceptance of the Property and Improvements, and only in the event the Property and Improvements are not conveyed to another governmental entity, the District shall endeavor to either obtain an exemption from ad-valorem taxes pertaining to the Property or, in the alternative, shall seek a minimal valuation of the Property, from the Osceola County Property Appraiser and, subsequent to tax year 2023, Developer shall have no further responsibility with regard to ad-valorem taxes or assessments levied against the Property and/or Improvements, as applicable.

[SIGNATURE PAGE FOLLOWS]

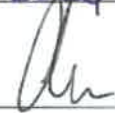
SIGNATURE PAGE TO AGREEMENT REGARDING TAXES
Westside Community Development District

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on their behalf by their duly authorized representatives, all as of the date first set forth above.

WITNESSES:

X 

Print: Przemyslaw Bienkowski

X 

Print: Tanner Adams

MATTAMY ORLANDO LLC, a Delaware limited liability company

By: _____

Print: Jonathan Droor

Title: Assistant Vice President

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT,
a Florida community development district

ATTEST

X _____

Print: _____
Secretary/Asst. Secretary

By: _____

Print: _____

Title: _____

SIGNATURE PAGE TO AGREEMENT REGARDING TAXES
Westside Community Development District

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on their behalf by their duly authorized representatives, all as of the date first set forth above.

WITNESSES:

MATTAMY ORLANDO LLC, a Delaware limited liability company

X _____

By: _____

Print: _____

Print: Jonathan Droor

Title: Assistant Vice President

X _____

Print: _____

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT, a Florida community development district

ATTEST

X  _____

By:  _____

Print: Josa Sher
Secretary/Asst. Secretary

Print: THOMAS FRANKLIN

Title: CHAIRMAN

EXHIBIT "A"

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

PROPERTY

Tract RW, SOLEIL AT WESTSIDE, according to the plat thereof, as recorded in Plat Book 32, Pages 49 through 52, of the Public Records of Osceola County, Florida.

IMPROVEMENTS

1. Roadway pavement (asphalt, base, subgrade)
2. Curbing
3. Sidewalks
4. Storm inlets, manholes and pipes
5. Regulatory street signage and striping

CERTIFICATE OF DISTRICT ENGINEER

Westside Community Development District

I, **Mark Vincutonis, P.E.**, as a professional engineer of Hanson, Walter & Associates, Inc., a Florida corporation licensed to provide professional services to the public in the State of Florida under Florida Certificate of Authorization No. 3265, with offices located at 8 Broadway, Suite 104, Kissimmee, Florida 34741 ("HWA"), hereby acknowledge and certify the following, to the best of my knowledge, information and belief, to be true and correct in all respects:

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

2. That the District proposes to accept from **MATTAMY ORLANDO LLC**, a Delaware limited liability company ("Developer"), for ownership, operation and maintenance, certain infrastructure improvements and personal property, made in, on, over, under and through the real property (the "Property") and the land owned by the District, as described more completely in Exhibit "A" attached hereto and incorporated herein (collectively, the "Improvements"), and subsequently convey such improvements to Osceola County, Florida, a charter county and political subdivision of the State of Florida. Any real property being conveyed to the District is being transferred at only nominal cost to the District, so no review of an appraisal or similar documentation to reasonableness of purchase price or other valuation is required or being rendered.

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

4. That the Improvements were constructed, installed, and/or completed, as appropriate, in accordance with known plans, specifications, contracts and permits required and/or approved by any known governmental authorities, as applicable. I have reviewed the actual cost of the Improvements built or constructed by or at the direction of the Developer and the District is paying no more than the actual cost incurred, or the current value thereof, whichever is less. The Improvements are in a condition acceptable for acceptance by the District.

5. That the Improvements are properly permitted by the appropriate governmental entities, and that copies of the applicable plans, specifications and permits relating to the Improvements, if any, that have actually been provided to HWA are being held by HWA as records of the District on its behalf.

6. That the actual cost of the Improvements built or constructed by or at the direction of the Developer, and the District shall pay no more than the actual cost incurred, or the current value thereof, whichever is less, as determined by the District Engineer.

SIGNATURE PAGE TO CERTIFICATE OF DISTRICT ENGINEER
Westside Community Development District

DATED: FEB 22, 2023

Witness: [Signature]
Print: KIRK HASLAM

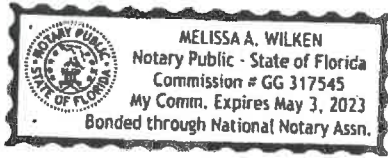
[Signature]
Mark Vincutonis, P.E
Professional License No.: FL 54546
on behalf of the company,
Hanson, Walter & Associates, Inc., a Florida
corporation
8 Broadway, Suite 104
Kissimmee, Florida 34741

Witness: [Signature]
Print: Pedro Carra

STATE OF FLORIDA
COUNTY OF Osceola

The foregoing instrument was acknowledged before me by means of physical presence or [] online notarization, this 22nd day of February, 2023 by MARK VINCUTONIS of Hanson, Walter & Associates, Inc., a Florida corporation authorized to transact business in Florida, on behalf of said corporation. Said person is personally known to me or [] has produced a valid driver's license as identification.

(SEAL)



[Signature]
Notary Public; State of Florida
Print Name: Melissa A. Wilken
Comm. Exp.: 5/3/2023
Comm. No.: 99817545

EXHIBIT "A"

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

PROPERTY

Tract RW, SOLEIL AT WESTSIDE, according to the plat thereof, as recorded in Plat Book 32, Pages 49 through 52, of the Public Records of Osceola County, Florida.

IMPROVEMENTS

1. Roadway pavement (asphalt, base, subgrade)
2. Curbing
3. Sidewalks
4. Storm inlets, manholes and pipes
5. Regulatory street signage and striping

SECTION 1

POST-CLOSING CONVEYANCE AGREEMENT

THIS POST-CLOSING CONVEYANCE AGREEMENT (this "**Agreement**"), dated as of February __, 2023 (the "**Effective Date**"), is entered into by and between **MATTAMY ORLANDO LLC**, a Delaware limited liability company (the "**Grantor**"), whose address is 4901 Vineland Road, Suite 450, Orlando, Florida 32811, and the **WESTSIDE COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district (the "**District**"), whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801.

WHEREAS, the Grantor has agreed to convey certain infrastructure improvements (the "**Improvements**") to the District, as specified in **Exhibit "A"** attached hereto and incorporated herein, by Bill of Sale Absolute and Agreement (the "**Bill of Sale**").

WHEREAS, the parties desire to set forth certain post-closing completion terms for infrastructure improvements located on certain real property (the "**Property**"), as specified in **Exhibit "A"**.

NOW, THEREFORE, in consideration of the District's willingness to accept the Bill of Sale, the parties hereby agree as follows:

1. **Post-Closing Obligations**

A. Infrastructure Improvements. The Grantor agrees to complete all of the improvements located on the Property, including the construction of handicap ramps with truncated domes, landscaping and sod replacement (collectively, the "**Improvements**"), within 180 days of executing the Bill of Sale, in accordance with the development/site plans for the District, and the Grantor agrees to convey such Improvements to the District by separate conveyance document within 180 days of executing the Bill of Sale, upon the District Engineer's certification that such Improvements have been constructed in accordance with the development/site plans for the District and any other applicable permits and regulations.

B. Indemnification. The Grantor agrees to indemnify and defend the District against, and to hold the District harmless from, any and all claims, actions, causes of action, losses, expenses, demands, liabilities, costs and expenses, including, but not limited to, the fees and expenses of any attorneys, paralegals and experts reasonably incurred by the District (including said fees and expenses incurred upon any appeal), directly or indirectly arising out of, based upon, or resulting from the Grantor's use of the Improvements and/or this Agreement. This indemnity includes and extends to all liabilities, obligations, claims or actions based upon or arising out of damage, illness or injury (including death) to any person or property caused by or sustained in connection with this Agreement.

2. **Miscellaneous**

A. Termination. This Agreement shall terminate upon the District Engineer's certification that construction of the Improvements has been completed in accordance with the development/site plans for the District and any other applicable permits and regulations.

B. Modification. No modification, waiver, amendment, discharge or change of this Agreement shall be valid unless agreed to in writing by both parties.

[SIGNATURE PAGES TO FOLLOW]

**COUNTERPART SIGNATURE PAGE FOR THE
POST-CLOSING CONVEYANCE AGREEMENT**

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in their respective names by their duly authorized representatives as of the day and year first set forth above.

Signed, sealed and delivered in our presence:

“GRANTOR”

MATTAMY ORLANDO LLC, a Delaware limited liability company

(Signature)

(Print Name)

By: _____

Print: Jonathan Droor

Title: Assistant Vice President

(Signature)

(Print Name)

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me, by means of physical presence or online notarization, this ____ day of _____, 2023, by Jonathan Droor, as Assistant Vice President of Mattamy Orlando LLC, a Delaware limited liability company. He [] is personally known to me, or [] has produced _____ as identification.

(SEAL)

Notary Public; State of Florida

Print Name: _____

Comm. Exp.: _____; Comm. No.: _____

**COUNTERPART SIGNATURE PAGE FOR THE
POST-CLOSING CONVEYANCE AGREEMENT**

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in their respective names by their duly authorized representatives as of the day and year first set forth above.

Signed, sealed and delivered in our presence:

“GRANTOR”

**WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT,**
a Florida community development district

ATTEST:

By: _____
Secretary/Asst. Secretary

By: _____

Print: Thomas Franklin

Title: Chairman

**STATE OF FLORIDA
COUNTY OF OSCEOLA**

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of _____, 2023, by Thomas Franklin, as Chairman of the Board of Supervisors of the Westside Community Development District, a Florida community development district, on its behalf. Said person is [] personally known to me or [] has produced _____ as identification.

Notary Public; State of Florida
Print Name: _____
My Commission Expires: _____
My Commission No.: _____

Exhibit "A"

The Improvements are located on the following real property tract:

Tract RW, SOLEIL AT WESTSIDE, according to the plat thereof, as recorded in Plat Book 32, Pages 49 through 52, of the Public Records of Osceola County, Florida.

IMPROVEMENTS

1. Sidewalks and handicap ramps
2. Sod and landscaping

SECTION B

RESOLUTION 2023-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE CONVEYNACE OF INFRASTRUCTURE IMPROVEMENTS FROM MATTAMY ORLANDO LLC TO THE DISTRICT AND FROM THE DISTRICT TO TOHOPEKALIGA WATER AUTHORITY; AUTHORIZING DISTRICT STAFF AND THE CHAIRMAN TO REVIEW, EXECUTE AND ACCEPT ALL DOCUMENTS TO EFFECTUATE SUCH CONVEYANCE; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

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

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

WHEREAS, Mattamy Orlando LLC, a Delaware limited liability company (hereinafter “Mattamy”), has requested the approval and transfer by the District of infrastructure improvements, as more particularly described in the Bills of Sale Absolute and Agreement, Agreement Regarding Taxes, Owner’s Affidavit and Certificate of District Engineer, attached hereto as **Exhibit “A”** (the “Conveyance Documents”), from Mattamy to the District and thereafter to Tohopekaliga Water Authority, an independent special district, established and created pursuant to Chapter 189, *Florida Statutes*, by special act of the Florida Legislature (hereinafter, “TWA”); and; and

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

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

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

2. Ratification of Acquisition and Transfer of the Improvements. The Board hereby ratifies the transfer and acceptance of the infrastructure improvements described in **Exhibit "A,"** to the District and thereafter to TWA, and ratifies and accepts the documents evidencing such conveyances in **Exhibit "A."**

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

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

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

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

[Continues on the Following Pages]

PASSED in public meeting of the Board of Supervisors of the Westside Community Development District, this 7th day of March, 2023.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT, a Florida community development district

Attest:

Print: _____
Secretary/Asst. Secretary

By: _____
Name: _____
Title: _____

EXHIBIT "A"

CONVEYANCE DOCUMENTS

1. Bill of Sale Absolute and Agreement between Mattamy Orlando LLC and the Westside Community Development District;
2. Bill of Sale Absolute and Agreement between the Westside Community Development District and TWA;
3. Owner's Affidavit;
4. Agreement Regarding Taxes;
5. Certificate of District Engineer

BILL OF SALE ABSOLUTE AND AGREEMENT

Wastewater, Potable Water & Reclaimed Water System Improvements (Soleil) Westside
Community Development District

THIS BILL OF SALE ABSOLUTE AND AGREEMENT (“Agreement”) is made as of this 24 day of February, 2023, by and between **WESTSIDE COMMUNITY DEVELOPMENT DISTRICT** (hereinafter referred to as the “District”), a Florida community development district created pursuant to Chapter 190, *Florida Statutes*, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, and **MATTAMY ORLANDO LLC**, a Delaware limited liability company (hereinafter referred to as “Developer”) whose address is 4901 Vineland Road, Suite 450, Orlando, Florida 32811, and

RECITALS

WHEREAS, Developer owns certain real property (the “Land”) and has constructed infrastructure improvements (collectively, the “Improvements”) on the Land, as more fully described in Exhibit “A” attached hereto; and

WHEREAS, both Developer and the District find it to be in the best interest of both parties for the District to perpetually own, operate and maintain the Improvements, as the District may deem reasonable or appropriate, within its sole discretion, for the benefit of the District; and

WHEREAS, Developer desires to convey the Improvements to the District to allow such perpetual ownership, operation and maintenance, and the District desires to accept such ownership, operation and maintenance of the Improvements from the Developer.

NOW, THEREFORE, the parties hereto hereby agree to and acknowledge the following:

1. The above recitals are true and correct and are hereby incorporated into this Agreement.

2. **KNOW ALL MEN BY THESE PRESENTS** that Developer, of the County of Osceola and the State of Florida, for and in consideration of the sum of Ten Dollars (\$10.00) lawful money of the United States, to it paid by the District, the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer, set over and deliver unto the District, its executors, administrators and assigns, and the District hereby accepts, all of Developer’s right, title and interest in and to the Improvements, to have and to hold the same unto the District, its executors, administrators and assigns forever, and the District hereby accepts, all of the Developer’s right, title and interest in and to the Improvements, to have and to hold the same unto the District, its executors, administrators and assigns forever, together with all of the Developer’s right and title to any and all contracts, warranties, guarantees, permits, approvals and similar rights in favor of or which may have accrued to the Developer from any and all persons, firms, agencies or corporations who have performed work or labor or supplied goods, materials or services to or for the benefit of or comprising any part of the Improvements to the extent they are assignable, together with any related documents,

materials, data, letters, and agreements, to have and to hold unto District, its successors and assigns, to and for its or their use, forever.

3. Developer agrees that any of the above-referenced contracts, warranties, permits, approvals and guarantees which are not assignable by their terms or in respect of which consents to their assignment are required but are not available, shall be held in trust for the District by the Developer (and, if required, performed by the Developer on behalf of the District) and all benefits derived thereunder shall be for the benefit of the District.

4. The Developer represents and warrants to the District that the Developer has good and lawful right, title and interest in the Improvements and that the Improvements is free and clear of any and all liens or encumbrances, that the Improvements are in good working conditions, and as of the date hereof, there are no defaults or violations of the terms and conditions of any contracts, warranties, permits, approvals and guarantees.

5. This Bill of Sale may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

[SIGNATURES APPEAR ON THE FOLLOWING PAGES]

COUNTERPART SIGNATURE PAGE TO BILL OF SALE
Wastewater, Potable Water & Reclaimed Water System Improvements (Soleil)
Westside Community Development District

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed in their respective names, by their proper officer thereunto duly authorized, as of the day and year first above written.

MATTAMY ORLANDO LLC, a Delaware limited liability company

By: _____

Print: Jonathan Droor

Title: Assistant Vice President

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this 24th day of February, 2023, by Jonathan Droor as Assistant Vice President of **MATTAMY ORLANDO LLC**, a Delaware limited liability company, on behalf of the limited liability company. Said person is [] personally known to me or [] has produced _____ as identification.




Anna J. Treybich
Notary Public, State of Florida
Print Name: Anna J. Treybich
My Commission Expires: 4/25/2026
My Commission No.: HH 211150

COUNTERPART SIGNATURE PAGE TO BILL OF SALE
Wastewater, Potable Water & Reclaimed Water System Improvements (Soleil)
Westside Community Development District

**WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**, a Florida
community development district

ATTEST:

By: 
Secretary/Asst. Secretary

By: 
Print: Thomas Franklin
Title: Chairman

STATE OF FLORIDA
COUNTY OF Osceola

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this 24 day of February, 2023, by Thomas Franklin, as Chairman of the Board of Supervisors of the **WESTSIDE COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district, on its behalf. Said person is [] personally known to me or [] has produced _____ as identification.




Notary Public; State of Florida
Print Name: Jason Showe
My Commission Expires: 9/5/23
My Commission No.: GF 339529

EXHIBIT "A"

LOCATION OF IMPROVEMENTS

The Improvements are located on the following real property tracts:

THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 19, TOWNSHIP 25 SOUTH, RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 19, TOWNSHIP 25 SOUTH, RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA, SAID POINT ALSO BEING THE SOUTHWEST CORNER OF SOLARA RESORT, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 25, PAGES 175 THROUGH 182, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA; THENCE RUN NORTH 89°08'22" EAST, ALONG THE NORTH LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1324.68 FEET TO THE NORTHEAST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19 AND THE SOUTHEAST CORNER OF SAID SOLARA RESORT; THENCE RUN SOUTH 00°06'47" EAST, ALONG THE EAST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1329.43 FEET TO THE SOUTHEAST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19; THENCE RUN SOUTH 89°11'10" WEST, ALONG THE SOUTH LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1327.61 FEET TO THE SOUTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19; THENCE RUN NORTH 00°00'50" EAST, ALONG THE WEST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1328.39 FEET TO THE POINT OF BEGINNING.

CONTAINING 40.45 ACRES, MORE OR LESS.

IMPROVEMENTS

All pipes, lines, valves, gate valves, valve boxes, thrust blocks, hydrants, manholes, fittings, equipment, and other goods which comprise the water, reclaimed water and sanitary sewer system, and related improvements.

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS:

That WESTSIDE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes (the "Seller"), for and in consideration of the sum of Ten Dollars (\$10.00) in lawful money (and other good and valuable considerations, the receipt and adequacy of which is hereby acknowledged) to it paid by the Tohopekaliga Water Authority, an independent special district established and created pursuant to Chapter 189, Florida Statutes, by special act of the Florida Legislature ("Toho"), has granted, bargained, sold, transferred, set over and delivered, and by these presents does hereby grant, bargain, sell, transfer, set over and deliver unto Toho, its successors and assigns, all the goods, rights, title, interests, chattels and properties owned by Seller which are used or held for use by Seller exclusively in connection with those water and/or wastewater systems of Seller located on the property described on **Exhibit "A"** attached hereto and incorporated herein by this reference, consisting of all water, wastewater, and reclaimed water lines and other related utility facilities (collectively the "Utility System") constructed and used in connection with the provision of water, wastewater, and reclaimed water utility services. The assets being conveyed hereunder shall hereinafter be referred to as the "Purchased Assets."

TO HAVE AND TO HOLD the same unto Toho, its successors and assigns forever.

And the Seller, on behalf of itself and its successors, hereby covenants to and with Toho, its successors and assigns, that it has not previously conveyed the Purchased Assets to any other person or entity.

And Toho has been given the opportunity to inspect, or has inspected, the Purchased Assets and agrees to accept the Purchased Assets in its existing state and location.

[SIGNATURES TO FOLLOW ON NEXT PAGE]

IN WITNESS WHEREOF, the Seller and Toho hereto execute this document on the date and year written below their signatures.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT, a Florida community development district

TOHOPEKALIGA WATER AUTHORITY

By: _____
Printed Name: _____
Title: _____

By: _____
Todd P. Swingle, P.E.
Executive Director

Address: c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801,

ATTEST: _____
Anthony J. Cotter
General Counsel
Address: 951 Martin Luther King Blvd. Kissimmee, FL 34747

Date: _____

Date: _____

Witnessed by:

Signature

Printed Name

Signature

Printed Name

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization this _____ day of _____, 2023 by _____, as Chairman, of the Westside Community Development District, a Florida community development district, who is personally known to me or has produced _____ as identification.

(Stamp)

Notary Public
Printed Name: _____
My Commission No.: _____
My Commission Expires: _____

Exhibit "A"

LEGAL DESCRIPTION OF THE REAL PROPERTY

THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 19, TOWNSHIP 25 SOUTH, RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 19, TOWNSHIP 25 SOUTH, RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA, SAID POINT ALSO BEING THE SOUTHWEST CORNER OF SOLARA RESORT, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 25, PAGES 175 THROUGH 182, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA; THENCE RUN NORTH 89°08'22" EAST, ALONG THE NORTH LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1324.68 FEET TO THE NORTHEAST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19 AND THE SOUTHEAST CORNER OF SAID SOLARA RESORT; THENCE RUN SOUTH 00°06'47" EAST, ALONG THE EAST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1329.43 FEET TO THE SOUTHEAST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19; THENCE RUN SOUTH 89°11'10" WEST, ALONG THE SOUTH LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1327.61 FEET TO THE SOUTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19; THENCE RUN NORTH 00°00'50" EAST, ALONG THE WEST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1328.39 FEET TO THE POINT OF BEGINNING.

CONTAINING 40.45 ACRES, MORE OR LESS.

OWNER'S AFFIDAVIT

Wastewater, Potable Water & Reclaimed Water System Improvements (Soleil)
Westside Community Development District

STATE OF FLORIDA

COUNTY OF Orange

BEFORE ME, the undersigned authority, personally appeared Jonathan Droor ("Affiant") as Assistant Vice President of **Mattamy Orlando LLC**, a Delaware limited liability company, whose principal address is 4901 Vineland Road, Suite 450, Orlando, Florida 32811 (the "Owner"), who being first duly sworn on oath says:

1. That Affiant knows of his own knowledge that the Owner is the owner of certain infrastructure improvements (the "Improvements") on land located in Osceola County, Florida, as more particularly described on Exhibit "A" attached hereto, and that Affiant as the Assistant Vice President of the Owner, is making this Affidavit in that capacity only, and that no recourse shall be made against Affiant individually.

2. That the Improvements, as described in the Bill of Sale Absolute and Agreement dated as of the date hereof, are free and clear of all liens and encumbrances except for those encumbrances and matters affecting title included in the following plat of Soleil at Westside, as recorded in Plat Book 32, Page 49, of the Official Records of Osceola County, Florida (the "Plat").

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

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

5. That no proceedings in bankruptcy or receivership have ever been instituted by or against the Owner, nor has Owner ever made an assignment for the benefit of its creditors.

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

7. Affiant knows of no special assessments or taxes which are not shown as existing liens by the public records.

8. That this Affidavit is given for the purposes of inducing the Westside Community Development District (the "District"), a Florida community development district and local unit of special-purpose government, to accept the Owner's conveyance of the Improvements to the District and for the District's future conveyance to Tohopekaliga Water Authority, an independent special district, established and created pursuant to Chapter 189, Florida Statutes, by special act of the Florida Legislature ("TWA").

9. That there are no matters pending against Owner that could give rise to any lien(s) that could attach to the Improvements between the effective date of the Plat and the effective date of the Bill of Sale and Assignment for this conveyance, and that Affiant shall not execute nor permit the execution or recording of any instruments that would adversely affect ownership of the Improvements.

10. Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. To inform the District and Latham, Luna, Eden & Beaudine, LLP ("LLEB"), that withholding of tax is not required upon the disposition of a U.S. real property interest by Owner, Owner hereby swears, affirms and certifies the following to the District and LLEB that Owner: (i) is not a foreign person, foreign corporation, foreign partnership, foreign trust or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations); (ii) is not a disregarded entity as defined in Section 1.1445-2(b)(2)(iii); (iii) is not a non-resident alien (as such term is defined in the Internal Revenue Code and Income Tax Regulations) for the purposes of U.S. income taxation; (iv) has an EIN/Federal Tax Identification Number of 47-2432811; (v) has a mailing address of 4901 Vineland Road, Suite 450, Orlando, Florida 32811. Affiant understands that this certification may be disclosed to the Internal Revenue Service by Transferee and that any false statement contained herein could be punished by fine, imprisonment, or both. Affiant understands that the District and LLEB are relying on this certification in determining whether withholding is required upon said transfer.

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

[SIGNATURES ON FOLLOWING PAGE]

FURTHER AFFIANT SAYETH NAUGHT.

DATED: February 24, 2023

Signed, sealed and delivered in our presence:

[Signature]
(Signature)

Kacey Bienkowski
(Print Name)

[Signature]
(Signature)

Anna J. Treybich
(Print Name)

MATTAMY ORLANDO LLC, a Delaware limited liability company

By: [Signature]

Print: Jonathan Droor

Title: Assistant Vice President

STATE OF FLORIDA

COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this 24th day of February, 2023, by Jonathan Droor, as Assistant Vice President of **MATTAMY ORLANDO LLC**, a Delaware limited liability company, on behalf of the limited liability company. Said person is [] personally known to me or [] has produced _____ as identification.

[Signature]
Notary Public; State of Florida

Print Name: Anna J. Treybich
Comm. Exp.: 4/25/2026
Comm. No.: HH 21150

(SEAL)



EXHIBIT "A"

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

DESCRIPTION OF THE IMPROVEMENTS

All pipes, lines, valves, gate valves, valve boxes, thrust blocks, hydrants, manholes, fittings, equipment, and other goods which comprise the water, reclaimed water and sanitary sewer system, and related improvements.

On the land described as follows:

THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 19, TOWNSHIP 25 SOUTH, RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 19, TOWNSHIP 25 SOUTH, RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA, SAID POINT ALSO BEING THE SOUTHWEST CORNER OF SOLARA RESORT, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 25, PAGES 175 THROUGH 182, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA; THENCE RUN NORTH 89°08'22" EAST, ALONG THE NORTH LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1324.68 FEET TO THE NORTHEAST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19 AND THE SOUTHEAST CORNER OF SAID SOLARA RESORT; THENCE RUN SOUTH 00°06'47" EAST, ALONG THE EAST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1329.43 FEET TO THE SOUTHEAST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19; THENCE RUN SOUTH 89°11'10" WEST, ALONG THE SOUTH LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1327.61 FEET TO THE SOUTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19; THENCE RUN NORTH 00°00'50" EAST, ALONG THE WEST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1328.39 FEET TO THE POINT OF BEGINNING.

CONTAINING 40.45 ACRES, MORE OR LESS.

AGREEMENT REGARDING TAXES

Wastewater, Potable Water & Reclaimed Water System Improvements (Soleil)
Westside Community Development District

THIS AGREEMENT REGARDING TAXES (“Agreement”) is entered into this 24 day of February, 2023, by and between **MATTAMY ORLANDO LLC**, a Delaware limited liability company, whose address is 4901 Vineland Road, Suite 450, Orlando, Florida 32811 (“Developer”), and **WESTSIDE COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district created pursuant to Chapter 190, *Florida Statutes*, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (“District”).

WITNESSETH

WHEREAS, Developer is the owner and developer of certain real property located within the boundaries of the District, as such property is described on Exhibit “A” attached hereto and incorporated herein (the “Property”); and

WHEREAS, Developer is the owner and developer of infrastructure improvements and/or personal property, made in, on, over, under and through the Property, as described on Exhibit “A” attached hereto and incorporated herein (the “Improvements”); and

WHEREAS, the District is a Florida community development district and local unit of special-purpose government created pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, as part of the ongoing development activities within the boundaries of the District, Developer has, simultaneously with the execution of this Agreement, conveyed the Improvements to the District by Bill of Sale Absolute and Agreement; and

WHEREAS, in conjunction with the conveyance of the Improvements from Developer to the District, Developer and the District are desirous of setting forth in this Agreement their respective responsibilities with regard to applicable ad-valorem taxes and assessments on the Property.

NOW, THEREFORE, in consideration of the sum of Ten and 00/100 Dollars (\$10.00) and other valuable considerations, paid by each party to the other, the receipt and sufficiency of which are hereby acknowledged, and in further consideration of the mutual covenants and conditions contained herein, the parties hereto agree as follows:

1. The above recitals are true and correct and are incorporated herein by reference.
2. Developer hereby represents that all ad-valorem taxes and assessments relating to the Property, or any portion thereof, for tax year 2022 and all prior years have been paid in full.

3. Developer hereby agrees to pay in full, and prior to their becoming delinquent, any and all ad-valorem taxes and assessments, if any, levied on the Property for the tax year 2023.

4. Subsequent to the District's acceptance of the Property and Improvements, and only in the event the Property and Improvements are not conveyed to another governmental entity, the District shall endeavor to either obtain an exemption from ad-valorem taxes pertaining to the Property or, in the alternative, shall seek a minimal valuation of the Property, from the Osceola County Property Appraiser and, subsequent to tax year 2023, Developer shall have no further responsibility with regard to ad-valorem taxes or assessments levied against the Property and/or Improvements, as applicable.

[SIGNATURE PAGE FOLLOWS]

SIGNATURE PAGE TO AGREEMENT REGARDING TAXES
Wastewater, Potable Water & Reclaimed Water System Improvements (Soleil)
Westside Community Development District

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on their behalf by their duly authorized representatives, all as of the date first set forth above.

WITNESSES:

X 

Print: Kacey Bienkowski

X 

Print: Anna J. Treybich

MATTAMY ORLANDO LLC, a Delaware limited liability company

By: 

Print: Jonathan Droor

Title: Assistant Vice President

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT,
a Florida community development district

ATTEST

X _____

Print: _____
Secretary/Asst. Secretary

By: _____

Print: _____

Title: _____

SIGNATURE PAGE TO AGREEMENT REGARDING TAXES
Wastewater, Potable Water & Reclaimed Water System Improvements (Soleil)
Westside Community Development District

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on their behalf by their duly authorized representatives, all as of the date first set forth above.

WITNESSES:

MATTAMY ORLANDO LLC, a Delaware limited liability company

X _____

By: _____

Print: _____

Print: Jonathan Droor

Title: Assistant Vice President

X _____

Print: _____

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT,
a Florida community development district

ATTEST

X  _____

By:  _____

Print: Jason Shore
Secretary/Asst. Secretary

Print: THOMAS FRANKLIN

Title: Chairman

EXHIBIT "A"

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

PROPERTY

THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 19, TOWNSHIP 25 SOUTH, RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 19, TOWNSHIP 25 SOUTH, RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA, SAID POINT ALSO BEING THE SOUTHWEST CORNER OF SOLARA RESORT, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 25, PAGES 175 THROUGH 182, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA; THENCE RUN NORTH 89°08'22" EAST, ALONG THE NORTH LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1324.68 FEET TO THE NORTHEAST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19 AND THE SOUTHEAST CORNER OF SAID SOLARA RESORT; THENCE RUN SOUTH 00°06'47" EAST, ALONG THE EAST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1329.43 FEET TO THE SOUTHEAST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19; THENCE RUN SOUTH 89°11'10" WEST, ALONG THE SOUTH LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1327.61 FEET TO THE SOUTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19; THENCE RUN NORTH 00°00'50" EAST, ALONG THE WEST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1328.39 FEET TO THE POINT OF BEGINNING.

CONTAINING 40.45 ACRES, MORE OR LESS.

IMPROVEMENTS

All pipes, lines, valves, gate valves, valve boxes, thrust blocks, hydrants, manholes, fittings, equipment, and other goods which comprise the water, reclaimed water and sanitary sewer system, and related improvements.

CERTIFICATE OF DISTRICT ENGINEER

Wastewater, Potable Water & Reclaimed Water System Improvements (Soleil)
Westside Community Development District

I, **Mark Vincutonis, P.E.**, as a professional engineer of Hanson, Walter & Associates, Inc., a Florida corporation licensed to provide professional services to the public in the State of Florida under Florida Certificate of Authorization No. 3265, with offices located at 8 Broadway, Suite 104, Kissimmee, Florida 34741 (“HWA”), hereby acknowledge and certify the following, to the best of my knowledge, information and belief, to be true and correct in all respects:

1. That I, through HWA, currently serve as District Engineer to the Westside Community Development District (the “District”).

2. That the District proposes to accept from **MATTAMY ORLANDO LLC**, a Delaware limited liability company (“Developer”), for ownership, operation and maintenance, certain infrastructure improvements and personal property described in Exhibit “A” attached hereto and incorporated herein (collectively, the “Improvements”), made in, on, over, under and through the land described in Exhibit “A” attached hereto and incorporated herein by reference. Any Improvements being conveyed to the District is being transferred at only nominal cost to the District; therefore no review of an appraisal or similar documentation to reasonableness of purchase price or other valuation is required or being rendered.

3. That this certification (the “Certification”) is provided in conjunction with, and in support of, the District’s approval of the conveyance of the Improvements from the Developer to the District and the District’s conveyance of the Improvements to Tohopekaliga Water Authority, an independent special district, established and created pursuant to Chapter 189, Florida Statutes, by special act of the Florida Legislature (“TWA”). The District will rely on this Certification for such purposes.

4. That the Improvements were constructed, installed, and/or completed, as appropriate, in accordance with known plans, specifications, contracts and permits required and/or approved by any known governmental authorities, as applicable. I have reviewed the actual cost of the Improvements built or constructed by or at the direction of the Developer and the District is paying no more than the actual cost incurred, or the current value thereof, whichever is less, as applicable. The Improvements are in a condition acceptable for acceptance by the District and conveyance by the District to TWA.

5. That the Improvements are properly permitted by the appropriate governmental entities, and that copies of the applicable plans, specifications and permits relating to the Improvements, if any, that have actually been provided to HWA are being held by HWA as records of the District on its behalf.

6. That the actual cost of the Improvements built or constructed by or at the direction of the Developer, and the District shall pay no more than the actual cost incurred, or the current value thereof, whichever is less, as determined by the District Engineer.

SIGNATURE PAGE TO CERTIFICATE OF DISTRICT ENGINEER
Wastewater, Potable Water & Reclaimed Water System Improvements (Soleil)
Westside Community Development District

DATED: FEB 23, 2023

Witness: [Signature]
Print: KIRK HASCAM

[Signature] P.E.
Mark Vincutonis, P.E.
Professional License No.: FL 54546
on behalf of the company,
Hanson, Walter & Associates, Inc., a Florida
corporation
8 Broadway, Suite 104
Kissimmee, Florida 34741

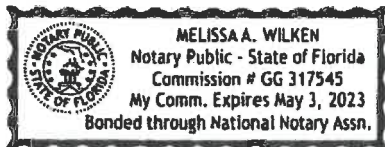
Witness: [Signature]
Print: PETER H. GLASSCOCK

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by means of physical presence or [] online notarization, this 23rd day of February, 2023 by MARK VINCUTONIS of Hanson, Walter & Associates, Inc., a Florida corporation authorized to transact business in Florida, on behalf of said corporation. Said person is personally known to me or [] has produced a valid driver's license as identification.

[Signature]
Notary Public; State of Florida

(SEAL)



Print Name: Melissa A. Wilken
Comm. Exp.: 5/3/2023
Comm. No.: GG317545

EXHIBIT "A"

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

PROPERTY

THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 19, TOWNSHIP 25 SOUTH, RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 19, TOWNSHIP 25 SOUTH, RANGE 27 EAST, OSCEOLA COUNTY, FLORIDA, SAID POINT ALSO BEING THE SOUTHWEST CORNER OF SOLARA RESORT, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 25, PAGES 175 THROUGH 182, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA; THENCE RUN NORTH 89°08'22" EAST, ALONG THE NORTH LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1324.68 FEET TO THE NORTHEAST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19 AND THE SOUTHEAST CORNER OF SAID SOLARA RESORT; THENCE RUN SOUTH 00°06'47" EAST, ALONG THE EAST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1329.43 FEET TO THE SOUTHEAST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19; THENCE RUN SOUTH 89°11'10" WEST, ALONG THE SOUTH LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1327.61 FEET TO THE SOUTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19; THENCE RUN NORTH 00°00'50" EAST, ALONG THE WEST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 19, A DISTANCE OF 1328.39 FEET TO THE POINT OF BEGINNING.

CONTAINING 40.45 ACRES, MORE OR LESS.

IMPROVEMENTS

All pipes, lines, valves, gate valves, valve boxes, thrust blocks, hydrants, manholes, fittings, equipment, and other goods which comprise the water, reclaimed water and sanitary sewer system, and related improvements.

SECTION VI

SERVICES CONTRACT

CUSTOMER NAME: Westside Community Development District
SUBMITTED TO: Andy Hatton
CONTRACT EFFECTIVE DATE: October 1, 2022, through September 30, 2023
SUBMITTED BY: LisaMarie Strawser, Sales Support Administrator
SERVICES: Annual fountain management for one fountain at lake 1

This agreement (the "Agreement") is made as of the date indicated above and is by and between SOLitude Lake Management, LLC ("SOLitude" or the "Company") and the customer identified above (the "Customer") on the terms and conditions set forth in this Agreement.

1. The Services. SOLitude will provide services at the Customer's property as described in Schedule A attached hereto:
2. PAYMENT TERMS. The Annual Contract Price is **\$749.00**. SOLitude shall invoice Customer **\$187.25 per quarter** for the Services to be provided under this Agreement. The term of this agreement is for a period of twelve (12) months, with payment invoiced on the first day of each month, reminding them that a contract payment is due by the end of that same month. The customer is obligated to pay each quarterly contract payment per the terms of this contract, without any obligation on the part of SOLitude to invoice or send any other sort of reminder or notice. Due to the seasonality of these services, and the disproportionate amount of time and materials dedicated to providing these services during some times of the year as compared to others, based on the season, weather patterns, and other natural factors, the amount billed and paid to date is not necessarily equivalent to the amount of work performed to date. The Customer will be liable for any returned check fees and any collection costs, including reasonable attorney fees and court costs, for any invoices not otherwise timely paid, and interest at the rate of 1% per month may be added to all unpaid invoices. Should the work performed be subject to any local, state, or federal jurisdiction, agency, or other organization of authority for sales or other taxes or fees in addition to those expressly covered by this contract, the customer will be invoiced and responsible for paying said additional taxes in addition to the contract price and other fees above. SOLitude shall be reimbursed by the customer for any non-routine expenses, administrative fees, compliance fees, or any other similar expense that are incurred as a result of requirements placed on SOLitude by the customer that are not covered specifically by the written specifications of this contract.
3. TERM AND EXPIRATION. This Agreement is for an annual management program as described in the Schedule A attached. Any additional services will be provided only upon additional terms as agreed to by the parties in writing.

Competitively Sensitive & Proprietary Materials – The information contained herein is the intellectual property of SOLitude Lake Management. Recipient may not disclose to any outside party any proprietary information, processes, or pricing contained in this document or any of its attachments without the prior written consent of SOLitude Lake Management. This document is provided to the recipient in good faith and it shall be the responsibility of the recipient to keep the information contained herein confidential.



4. PRICING. The Company reserves the right to annually increase the amount charged for the services beyond the escalation percentage stated in the TERM AND EXPIRATION above, which shall be communicated by written notice to the Customer, which notice may be by invoice.
5. TERMINATION. If SOLitude terminates your service for nonpayment or other default before the end of the Services Contract, if the Customer terminates this Services Contract for any reason other than in accordance with the cancellation policy outlined above, or in the event this Contract does not automatically renew and the customer terminates it before the termination date, Customer agrees to pay SOLitude, in addition to all other amounts owed, an Early Termination Fee in the amount specified below ("Early Termination Fee"). The Customer's Early Termination Fee will be 50% of the remaining value of the Contracted Price. The Early Termination Fee is not a penalty, but rather a charge to compensate SOLitude for the Customer's failure to satisfy the Services Contract on which the Customer's rate plan is based.
6. INSURANCE AND LIMITATION OF LIABILITY. SOLitude will maintain general liability and property damage insurance as necessary given the scope and nature of the Services. The Company will be responsible for those damages, claims, causes of action, injuries or legal costs to the extent of its own direct negligence or misconduct, and then only to an amount not to exceed the annual value of this Agreement. In no event will any party to this Agreement be liable to the other for incidental, consequential or purely economic damages.
7. FORCE MAJEURE. The Company shall not be liable for any delay in performing the Services, nor liable for any failure to provide the Services, due to any cause beyond its reasonable control.
8. ANTI-CORRUPTION AND BRIBERY. Each party represents that neither it nor anyone acting on its behalf has offered, given, requested or accepted any undue financial or other advantage of any kind in entering into this Agreement, and that it will comply with all applicable laws and regulations pertaining to corruption, competition and bribery in carrying out the terms and conditions of this Agreement.
9. GOVERNING LAW. This Agreement shall be governed and construed in accordance with the laws of the state in which the Services are performed.
10. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the parties with respect to the subject matter and replaces any prior agreements or understandings, whether in writing or otherwise. This Agreement may not be modified or amended except by written agreement executed by both parties. In the event that any provision of this Agreement is determined to be void, invalid, or unenforceable, the validity and enforceability of the remaining provisions of this Agreement shall not be affected.

Competitively Sensitive & Proprietary Materials – The information contained herein is the intellectual property of SOLitude Lake Management. Recipient may not disclose to any outside party any proprietary information, processes, or pricing contained in this document or any of its attachments without the prior written consent of SOLitude Lake Management. This document is provided to the recipient in good faith and it shall be the responsibility of the recipient to keep the information contained herein confidential.



11. NOTICE. Any written notice provided under this Agreement may be sent via overnight mail, certified mail, hand delivery or electronic mail with delivery confirmation, to the individuals and addresses listed below.

12. BINDING. This Agreement shall inure to the benefit of and be binding upon the legal representatives and successors of the parties.

13. FUEL/TRANSPORTATION SURCHARGE. Like many other companies that are impacted by the price of gasoline, a rise in gasoline prices may necessitate a fuel surcharge. As such, the Company reserves the right to add a fuel surcharge to Customer's invoice for any increase in the cost of fuel as measured above the same time period in the prior year (by the National U.S. Average Motor Gasoline-Regular Fuel Price per Gallon Index reported by the U.S. Department of Energy). The surcharge may be adjusted monthly (up or down) with the price of gasoline.

14. DISCLAIMER. SOLitude is not responsible for the failure of any treatment, equipment installation, or other work that result from dam or other structural failures, severe weather and storms, flooding, or other acts of God that are outside of the control of SOLitude.

Customers understands and acknowledges that there are irrigation restrictions associated with many of the products used to treat lakes and ponds. The customer is responsible for notifying SOLitude in advance of the contract signing and the start of the contract if they utilize any of the water in their lakes or ponds for irrigation purposes. The customer accepts full responsibility for any issues that may arise from the irrigation of turf, ornamentals, trees, crops, or any other plants as a result of treated water being used by the customer for irrigation without the consent or knowledge of SOLitude.

Although there is rarely direct fish toxicity with the products used for treatment when applied at the labeled rate, or the installation and normal operation of the equipment we install, there is a risk under certain circumstances of significant dissolved oxygen drops. This risk is most severe in times of extremely hot weather and warm water temperatures, as these are the conditions during which dissolved oxygen levels are naturally at their lowest levels. Oftentimes lakes and ponds will experience natural fish kills under these conditions even if no work is performed. Every effort, to include the method and timing of application, the choice of products and equipment used, and the skill and training of the staff, is made to avoid such problems. However, the customer understands and accepts that there is always a slight risk of the occurrence of adverse conditions outside the control of SOLitude that will result in the death of some fish and other aquatic life. The customer also understands and accepts that similar risks would remain even if no work was performed. The customer agrees to hold SOLitude harmless for any issues with fish or other aquatic life which occur as described above, or are otherwise outside the direct control of SOLitude, unless there is willful negligence on the part of SOLitude.

Competitively Sensitive & Proprietary Materials – The information contained herein is the intellectual property of SOLitude Lake Management. Recipient may not disclose to any outside party any proprietary information, processes, or pricing contained in this document or any of its attachments without the prior written consent of SOLitude Lake Management. This document is provided to the recipient in good faith and it shall be the responsibility of the recipient to keep the information contained herein confidential.



15. NONPERFORMANCE. In the case of any default on the part of the Company with respect to any of the terms of this Agreement, the Customer shall give written notice thereof, and if said default is not made good within (30) Thirty Days, the Customer shall notify the Company in writing that there has been a breach of the Agreement. The Company in case of such breach shall be entitled to receive payment only for work completed prior to said breach, so long as the total paid hereunder does not exceed the Contract sum.

16. E-Verify. Solitude Lake Management LLC utilizes the federal E-Verify program in contracts with public employers as required by Florida State law, and acknowledges all the provisions of Florida Statute 448.095 are incorporated herein by reference and hereby certifies it will comply with the same.

ACCEPTED AND APPROVED:

SOLITUDE LAKE MANAGEMENT, LLC.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

Signature: _____

Signature: _____

Printed Name: _____

Printed Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Please Remit All Payments to:

Customer's Address for Notice Purposes:

**1320 Brookwood Drive Suite H
Little Rock AR 72202**

Please Mail All Contracts to:

**2844 Crusader Circle, Suite 450
Virginia Beach, VA 23453**

Competitively Sensitive & Proprietary Materials – The information contained herein is the intellectual property of Solitude Lake Management. Recipient may not disclose to any outside party any proprietary information, processes, or pricing contained in this document or any of its attachments without the prior written consent of Solitude Lake Management. This document is provided to the recipient in good faith and it shall be the responsibility of the recipient to keep the information contained herein confidential.



SCHEDULE A - ANNUAL FOUNTAIN MANAGEMENT SERVICES

Fountain Maintenance Service:

1. Company will service each of the fountains **four (4) times per year** on a once per quarter basis as follows:
 - Perform Amp test on the motor to verify appropriate amp load.
 - Check incoming and outgoing Voltage.
 - Test Motor GFCI Protection Breaker.
 - Test Contactor (starter).
 - Test motor overload protection to make sure it is set and functioning properly.
 - Check fuses.
 - Make sure all wires, breakers, and other electronic parts are securely attached
 - Check timer and set as needed.
 - Test Lighting GFCI breaker in the control panel to make sure it is operating properly.
 - Check lighting timer and set as needed.
2. If the fountain or lights are not visibly operating properly, or malfunctioning in any way as determined by the diagnostic checks specified above, the Company will further perform the following:
 - Perform ohm test to cable to test for any shorts or resistance in the power cable between the control panel and the motor.
 - Inspect motor shaft to make sure it is not bent and that it is turning smoothly and quietly.
 - Inspect propeller or impeller (*depending on what type unit*) and diffuser plate (*if present*) to make sure they are tightly attached and not bent or damaged in any way.
 - Clean fountain's debris screen nozzle, shaft, and pump chamber ensure proper water flow.
 - Clean all lighting lens covers.
 - Check each light and replace lamps that have burnt out.
 - Replace any seals on light housing which are leaking.
3. All replacement parts required for proper maintenance of the fountains and the additional labor required to replace these parts as needed will be billed as an additional charge.
4. All lights, seals, other replacement parts, and labor required for light replacements will be billed as an additional charge.
5. All necessary repairs (parts & labor) covered by warranty will be performed at no additional charge to the Customer.

Competitively Sensitive & Proprietary Materials – The information contained herein is the intellectual property of SOLitude Lake Management. Recipient may not disclose to any outside party any proprietary information, processes, or pricing contained in this document or any of its attachments without the prior written consent of SOLitude Lake Management. This document is provided to the recipient in good faith and it shall be the responsibility of the recipient to keep the information contained herein confidential.



6. Any significant problems or malfunctions that are discovered during the maintenance service that are not able to be repaired during that service, which are no longer under warranty, and that will require significant additional labor and/or parts, will be written up and submitted to the Customer for his / her approval prior to proceeding with the work.
7. All fountain work will be performed by factory certified service and repair technicians.

Service Reporting:

1. Customer will be provided with a quarterly service report detailing all of the work performed as part of this contract.

General Qualifications:

1. Company is a licensed pesticide applicator in the state in which service is to be provided.
2. Individual Applicators are Certified Pesticide Applicators in Aquatics, Public Health, Forestry, Right of Way, and Turf/Ornamental as required in the state in which service is to be provided.
3. Company is a SePRO Preferred Applicator and dedicated Steward of Water. Each individual applicator has been trained and educated in the water quality testing and analysis required for prescriptive site-specific water quality management and utilizes an integrated approach that encompasses all aspects of ecologically balanced management. Each applicator has received extensive training in the proper selection, use, and application of all aquatic herbicides, algaecides, adjuvants, and water quality enhancement products necessary to properly treat our Customers' lakes and ponds as part of an overall integrated pest management program.
4. Company guarantees that all products used for treatment are EPA registered and labeled as appropriate and safe for use in lakes, ponds, and other aquatic sites, and are being applied in a manner consistent with their labeling.
5. All pesticide applications made directly to the water or along the shoreline for the control of algae, aquatic weeds, or other aquatic pests as specified in this contract will meet or exceed all of the Company's legal regulatory requirements as set forth by the EPA and related state agencies for NPDES and FIFRA. Company will perform treatments that are consistent with NPDES compliance standards as applicable in and determined by the specific state in which treatments are made. All staff will be fully trained to perform all applications in compliance with all federal, state, and local law.
6. Company will furnish the personnel, vehicles, boats, equipment, materials, and other items required to provide the foregoing at its expense.

Competitively Sensitive & Proprietary Materials – The information contained herein is the intellectual property of SOLitude Lake Management. Recipient may not disclose to any outside party any proprietary information, processes, or pricing contained in this document or any of its attachments without the prior written consent of SOLitude Lake Management. This document is provided to the recipient in good faith and it shall be the responsibility of the recipient to keep the information contained herein confidential.

SECTION VII

From: Stacie Vanderbilt svanderbilt@gmscfl.com
Subject: Fwd: Windsor at Westside: Directional Road Signs
Date: February 27, 2023 at 6:08 PM
To:



Begin forwarded message:

From: Doug Milbrod <dmilbrod@castlegroup.com>
Subject: Windsor at Westside: Directional Road Signs
Date: February 21, 2023 at 9:45:19 AM EST
To: "gflint@gmscfl.com" <gflint@gmscfl.com>
Cc: Sylvester Ruggiero <sruggiero@castlegroup.com>, Joseph Muniz <jmuniz@castlegroup.com>, William Viasalyers <wviasalyers@gmscfl.com>

Good morning, George,

We are going to start locking our gates soon and are looking to add 15 directional road signs around the Windsor at Westside property. A few of the proposed sign locations fall on CDD property. *(see map attached)* Are you able to assist us with seeking permission?

In the past, traffic was so bad that law enforcement would constantly be forcing us to open of the gates. This project should help us alleviate the vehicle congestion and make the roadways safer. Our licensed contractor will utilize Call Before You Dig and is an experienced professional.

Please let me know is you have any questions.

Hope to hear from you soon.

Thank you,
Doug

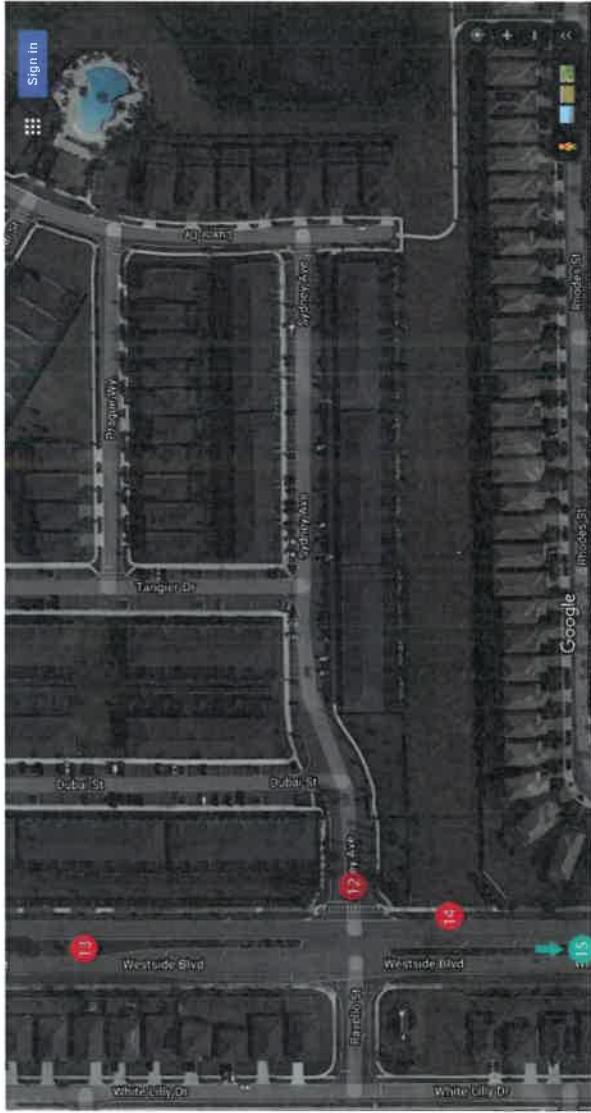
Doug Milbrod
Assistant Association Manager | Castle Group
2100 Tripoli Court, Kissimmee, FL 34747
dmilbrod@castlegroup.com | www.castlegroup.com
P: 407-507-1417



Unparalleled Property Services

WE'RE HIRING

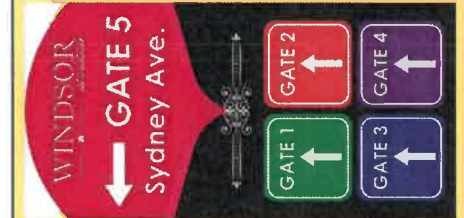




12



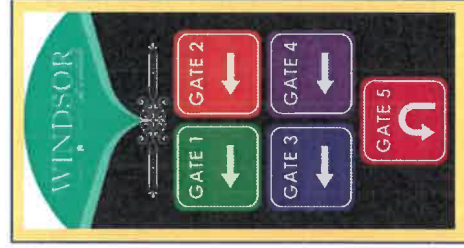
13



14



15



SECTION VIII

SECTION 1

Westside Community Development District

Summary of Check Register

January 01, 2023 through January 31, 2023

Fund	Date	Check No.'s		Amount
General Fund	1/10/23	1874-1875	\$	25,662.71
	1/18/23	1876	\$	7,353.51
	1/24/23	1877	\$	532.52
	1/27/23	1878-1879	\$	12,645.66
Total Amount			\$	46,194.40

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#	AMOUNT
1/10/23	00056	12/20/22	15354	202212	320-53800-46400		GOODMAN POND HERBICIDE	*	100.00		
12/20/22		15354		202212	320-53800-46400		TRACT RR HERBICIDE	*	100.00		
12/20/22		15354		202212	320-53800-46400		SOLLARA PONDS S1, S2 AND S3	*	275.00		
12/20/22		15354		202212	320-53800-46400		WESTSIDE CDD STORM WATER	*	600.00		
AQUATIC WEED MANAGEMENT, INC.											
1/10/23	00039	9/01/22	OS 42355	202209	320-53800-46200		LANDSCAPE MAINT - SEP 22	*	4,175.21		
1/01/23		OS 47384		202301	320-53800-46200		LANDSCAPE MAINT - JAN 23	*	20,412.50		
YELLOWSTONE LANDSCAPE											
1/18/23	00001	1/01/23	433	202301	310-51300-34000		MANAGEMENT FEES - JAN 23	*	3,803.92		
1/01/23		433		202301	310-51300-35200		WEBSITE MANAGEMENT - JAN 23	*	100.00		
1/01/23		433		202301	310-51300-35100		INFORMATION TECH - JAN 23	*	150.00		
1/01/23		433		202301	310-51300-31300		DISSEMINATION SVCS - JAN 23	*	1,458.33		
1/01/23		433		202301	310-51300-51000		OFFICE SUPPLIES	*	.27		
1/01/23		433		202301	310-51300-42000		POSTAGE	*	5.13		
1/01/23		433		202301	310-51300-42500		COPIES	*	134.10		
1/01/23		434		202301	320-53800-49000		FIELD MANAGEMENT - JAN 23	*	1,690.67		
1/01/23		434		202301	310-51300-42000		POSTAGE	*	11.09		
GOVERNMENTAL MANAGEMENT SERVICES											
1/24/23	00029	1/12/23	107409	202212	310-51300-31500		GEN. COUNSEL/MTHLY MEETING	*	532.52		
LATHAM, LUNA, EDEN & BEAUDINE, LLP											
1/27/23	00016	1/19/23	01192023	202301	300-20700-10000		FY22 EXCESS FUNDS - SER18	*	1,860.66		
1/19/23		01192023		202301	300-20700-10000		FY22 EXCESS FUNDS - SER19	*	1,648.90		
1/19/23		01192023		202301	300-20700-10000		FY22 EXCESS FUNDS - SER 19R	*	6,575.75		

1,075.00 001874
 24,587.71 001875
 7,353.51 001876
 532.52 001877
 WEST WESTSIDE NRUIZ

CHECK DATE	VEND#	DATE	INVOICE	YRMO	DFT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT
1/19/23	01192023	01192023	01192023	202301	300-20700-10000				WESTSIDE CDD C/O USBANK	*	638.10	10,723.41 001878
					FY22 EXCESS FUNDS-SER 19K							
1/27/23	00039	1/13/23	OS 48091	202210	320-53800-46300				IRRIGATION INSPECT-OCT 22	*	1,147.92	
		1/13/23	OS 48091	202301	320-53800-46300				IRRIG RPR/MAINLINE-JAN 23	*	774.33	
					YELLOWSTONE LANDSCAPE							1,922.25 001879
TOTAL FOR BANK A											46,194.40	
TOTAL FOR REGISTER											46,194.40	

WEST WESTSIDE NRUIZ

SECTION 2

Westside
Community Development District

Unaudited Financial Reporting
January 31, 2023



Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Series 2005 Debt Service Fund</u>
5	<u>Series 2007 Debt Service Fund</u>
6	<u>Series 2018 Debt Service Fund</u>
7	<u>Series 2019 Debt Service Fund</u>
8	<u>Series 2019 Refunding Bonds Debt Service Fund</u>
9	<u>Series 2019 Parcel K Debt Service Fund</u>
10	<u>Series 2022 AA1 Debt Service Fund</u>
11	<u>Series 2022 AA2 Debt Service Fund</u>
12	<u>Capital Projects Fund</u>
13	<u>Capital Reserve Fund</u>
14-15	<u>Month to Month</u>
16	<u>Assessment Receipt Schedule</u>

Westside
Community Development District
Combined Balance Sheet
January 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:					
Cash:					
Operating Account	\$ 1,716,912	\$ -	\$ -	\$ 279,146	\$ 1,996,058
Capital Projects Account	\$ -	\$ -	\$ 24,558	\$ -	\$ 24,558
Investments:					
<u>Series 2005 - 2</u>					
Reserve	\$ -	\$ 100,342	\$ -	\$ -	\$ 100,342
Revenue	\$ -	\$ 55,519	\$ -	\$ -	\$ 55,519
Prepayment	\$ -	\$ 4,152	\$ -	\$ -	\$ 4,152
<u>Series 2007 - 2</u>					
Reserve	\$ -	\$ 36,260	\$ -	\$ -	\$ 36,260
Revenue	\$ -	\$ 32,978	\$ -	\$ -	\$ 32,978
Prepayment	\$ -	\$ 2,929	\$ -	\$ -	\$ 2,929
<u>Series 2018</u>					
Reserve	\$ -	\$ 115,065	\$ -	\$ -	\$ 115,065
Revenue	\$ -	\$ 27,484	\$ -	\$ -	\$ 27,484
Construction	\$ -	\$ -	\$ 2	\$ -	\$ 2
<u>Series 2019</u>					
Reserve	\$ -	\$ 101,595	\$ -	\$ -	\$ 101,595
Revenue	\$ -	\$ 14,575	\$ -	\$ -	\$ 14,575
Construction	\$ -	\$ -	\$ 1	\$ -	\$ 1
<u>Series 2019 K</u>					
Reserve	\$ -	\$ 92,850	\$ -	\$ -	\$ 92,850
Revenue	\$ -	\$ 12,549	\$ -	\$ -	\$ 12,549
Construction	\$ -	\$ -	\$ 9,413	\$ -	\$ 9,413
<u>Series 2019 R</u>					
Reserve	\$ -	\$ 503,479	\$ -	\$ -	\$ 503,479
Revenue	\$ -	\$ 267,230	\$ -	\$ -	\$ 267,230
Cost of Issuance	\$ -	\$ 6,986	\$ -	\$ -	\$ 6,986
<u>Series 2022 AA1</u>					
Reserve	\$ -	\$ 124,316	\$ -	\$ -	\$ 124,316
Interest	\$ -	\$ 107,385	\$ -	\$ -	\$ 107,385
Construction	\$ -	\$ -	\$ 1,502,818	\$ -	\$ 1,502,818
Cost of Issuance	\$ -	\$ -	\$ 11,490	\$ -	\$ 11,490
<u>Series 2022 AA2</u>					
Reserve	\$ -	\$ 121,068	\$ -	\$ -	\$ 121,068
Interest	\$ -	\$ 184,982	\$ -	\$ -	\$ 184,982
Construction	\$ -	\$ -	\$ 2,869,965	\$ -	\$ 2,869,965
Cost of Issuance	\$ -	\$ -	\$ 11,315	\$ -	\$ 11,315
Due from General Fund	\$ -	\$ 1,331,844	\$ -	\$ -	\$ 1,331,844
Investments - SBA	\$ 308,475	\$ -	\$ -	\$ 976,794	\$ 1,285,269
Prepaid Expenses	\$ 929	\$ -	\$ -	\$ -	\$ 929
Total Assets	\$ 2,026,316	\$ 3,243,588	\$ 4,429,561	\$ 1,255,940	\$ 10,955,406
Liabilities:					
Accounts Payable	\$ 17,957	\$ -	\$ -	\$ -	\$ 17,957
Due to Debt Service	\$ 1,331,844	\$ -	\$ -	\$ -	\$ 1,331,844
Accrued Interest Payable	\$ -	\$ 28,521	\$ -	\$ -	\$ 28,521
Accrued Principal Payable	\$ -	\$ 140,000	\$ -	\$ -	\$ 140,000
Total Liabilities	\$ 1,349,801	\$ 168,521	\$ -	\$ -	\$ 1,518,322
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 929	\$ -	\$ -	\$ -	\$ 929
Restricted for:					
Debt Service - Series 2005 - 2	\$ -	\$ 104,474	\$ -	\$ -	\$ 104,474
Debt Service - Series 2007 - 2	\$ -	\$ 34,567	\$ -	\$ -	\$ 34,567
Debt Service - Series 2018	\$ -	\$ 337,824	\$ -	\$ -	\$ 337,824
Debt Service - Series 2019	\$ -	\$ 289,222	\$ -	\$ -	\$ 289,222
Debt Service - Series 2019 K	\$ -	\$ 172,368	\$ -	\$ -	\$ 172,368
Debt Service - Series 2019 R	\$ -	\$ 1,598,861	\$ -	\$ -	\$ 1,598,861
Debt Service - Series 2019 R	\$ -	\$ 231,702	\$ -	\$ -	\$ 231,702
Debt Service - Series 2019 R	\$ -	\$ 306,049	\$ -	\$ -	\$ 306,049
Capital Projects	\$ -	\$ -	\$ 4,429,561	\$ -	\$ 4,429,561
Unassigned	\$ 675,586	\$ -	\$ -	\$ 1,255,940	\$ 1,931,526
Total Fund Balances	\$ 676,516	\$ 3,075,066	\$ 4,429,561	\$ 1,255,940	\$ 9,437,084
Total Liabilities & Fund Balance	\$ 2,026,316	\$ 3,243,588	\$ 4,429,561	\$ 1,255,940	\$ 10,955,406

Westside
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2023

	Adopted Budget	Prorated Budget Thru 01/31/23	Actual Thru 01/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 472,157	\$ 424,262	\$ 424,262	\$ -
Assessments - Direct Bill	\$ 94,070	\$ 57,241	\$ 57,241	\$ -
Interest	\$ 1,000	\$ 1,000	\$ 4,139	\$ 3,139
Total Revenues	\$ 567,228	\$ 482,503	\$ 485,641	\$ 3,139
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 4,000	\$ 1,600	\$ 2,400
FICA Expense	\$ 918	\$ 306	\$ 122	\$ 184
Engineering Fees	\$ 10,500	\$ 3,500	\$ 6,380	\$ (2,880)
Legal Services	\$ 40,000	\$ 13,333	\$ 2,893	\$ 10,440
Arbitrage Fees	\$ 3,250	\$ 1,350	\$ 1,350	\$ -
Management Fees	\$ 45,647	\$ 15,216	\$ 15,216	\$ (0)
Information Technology	\$ 1,800	\$ 600	\$ 600	\$ -
Website Maintenance	\$ 1,200	\$ 400	\$ 400	\$ -
Dissemination Fees	\$ 14,000	\$ 4,667	\$ 5,250	\$ (583)
Trustee Fees	\$ 20,142	\$ 11,152	\$ 11,152	\$ -
Assessment Roll Services	\$ 12,500	\$ 12,500	\$ 12,500	\$ -
Auditing Services	\$ 4,100	\$ -	\$ -	\$ -
Telephone	\$ 100	\$ 33	\$ -	\$ 33
Postage	\$ 2,250	\$ 750	\$ 316	\$ 434
Insurance - General Liability	\$ 9,693	\$ 9,693	\$ 9,262	\$ 431
Printing and Binding	\$ 1,500	\$ 500	\$ 476	\$ 24
Legal Advertising	\$ 1,800	\$ 600	\$ 4,772	\$ (4,172)
Other Current Charges	\$ 1,600	\$ 533	\$ 440	\$ 93
Office Supplies	\$ 400	\$ 133	\$ 26	\$ 107
Property Appraiser's Fee	\$ 1,100	\$ -	\$ -	\$ -
Property Taxes	\$ 200	\$ 5	\$ 5	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 184,875	\$ 79,446	\$ 72,935	\$ 6,511

Westside

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/23	Thru 01/31/23	Variance
<i>Operations & Maintenance</i>				
Field Expenditures				
Landscape Maintenance	\$ 223,115	\$ 74,372	\$ 81,650	\$ (7,279)
Oak Tree Maintenance	\$ 25,000	\$ 8,333	\$ -	\$ 8,333
Irrigation Repairs	\$ 15,000	\$ 5,000	\$ 4,479	\$ 521
Plant Replacement	\$ 30,000	\$ 10,000	\$ -	\$ 10,000
Electric	\$ 1,650	\$ 550	\$ 122	\$ 428
Streetlighting	\$ 80,300	\$ 26,767	\$ 18,708	\$ 8,059
Irrigation Water	\$ 63,800	\$ 21,267	\$ 10,006	\$ 11,261
Property Insurance	\$ 5,000	\$ 5,000	\$ 1,189	\$ 3,811
Field Management	\$ 20,288	\$ 6,763	\$ 6,763	\$ (0)
Lake & Wetland Maintenance	\$ 19,845	\$ 6,615	\$ 8,750	\$ (2,135)
Sidewalk Repairs & Maintenance	\$ 4,000	\$ 1,333	\$ -	\$ 1,333
Contingency	\$ 26,000	\$ 8,667	\$ -	\$ 8,667
Stormwater/Lake Repair	\$ 15,000	\$ 5,000	\$ 21,115	\$ (16,115)
Total Operations & Maintenance	\$ 528,998	\$ 179,666	\$ 152,781	\$ 26,885
Total Expenditures	\$ 713,872	\$ 259,112	\$ 225,716	\$ 33,396
Excess (Deficiency) of Revenues over Expenditures	\$ (146,645)		\$ 259,925	
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)	\$ (115,000)	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ (115,000)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (261,645)		\$ 259,925	
Fund Balance - Beginning	\$ 261,645		\$ 416,590	
Fund Balance - Ending	\$ -		\$ 676,516	

Westside

Community Development District Debt Service Fund Series 2005-2

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending January 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/23	Thru 01/31/23	Variance
Revenues:				
Assessments - Direct Bill	\$ 110,963	\$ 55,482	\$ 55,482	\$ -
Interest	\$ -	\$ -	\$ 681	\$ 681
Total Revenues	\$ 110,963	\$ 55,482	\$56,163	\$ 681
Expenditures:				
Debt Service Obligation	\$ 110,963	\$ 43,364	\$ 43,364	\$ -
Total Expenditures	\$ 110,963	\$ 43,364	\$ 43,364	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$12,799	\$ 681
Fund Balance - Beginning	\$ -		\$ 91,675	
Fund Balance - Ending	\$ -		\$ 104,474	

Westside

Community Development District Debt Service Fund Series 2007-2

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending January 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/23	Thru 01/31/23	Variance
Revenues:				
Assessments - Direct Bill	\$ 39,800	\$ 19,900	\$ 19,900	\$ -
Interest	\$ -	\$ -	\$ 371	\$ 371
Total Revenues	\$ 39,800	\$ 19,900	\$ 20,271	\$ 371
Expenditures:				
Debt Service Obligation	\$ 39,800	\$ 37,440	\$ 37,440	\$ -
Total Expenditures	\$ 39,800	\$ 37,440	\$ 37,440	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (17,169)	
Fund Balance - Beginning	\$ -		\$ 51,736	
Fund Balance - Ending	\$ -		\$ 34,567	

Westside
Community Development District
Debt Service Fund Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2023

	Adopted Budget	Prorated Budget Thru 01/31/23	Actual Thru 01/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 230,130	\$ 193,415	\$ 193,415	\$ -
Interest	\$ -	\$ -	\$ 847	\$ 847
Total Revenues	\$ 230,130	\$ 193,415	\$ 194,262	\$ 847
Expenditures:				
Interest - 11/1	\$ 83,525	\$ 83,525	\$ 83,525	\$ -
Principal - 5/1	\$ 60,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 83,525	\$ -	\$ -	\$ -
Total Expenditures	\$ 227,050	\$ 83,525	\$ 83,525	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 3,080		\$ 110,737	
Fund Balance - Beginning	\$ 108,325		\$ 227,087	
Fund Balance - Ending	\$ 111,405		\$ 337,824	

Westside

Community Development District

Debt Service Fund Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/23	Thru 01/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 203,846	\$ 171,403	\$ 171,403	\$ -
Interest	\$ -	\$ -	\$ 697	\$ 697
Total Revenues	\$ 203,846	\$ 171,403	\$ 172,100	\$ 697
Expenditures:				
Interest - 11/1	\$ 70,639	\$ 70,639	\$ 70,639	\$ -
Principal - 5/1	\$ 60,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 70,639	\$ -	\$ -	\$ -
Total Expenditures	\$ 201,279	\$ 70,639	\$ 70,639	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 2,567		\$ 101,461	
Fund Balance - Beginning	\$ 82,804		\$ 187,761	
Fund Balance - Ending	\$ 85,371		\$ 289,222	

Westside

Community Development District Debt Service Fund Series 2019R

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending January 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/23	Thru 01/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 811,922	\$ 683,550	\$ 683,550	\$ -
Assessments - Direct Bill	\$ 195,284	\$ 131,041	\$ 131,041	\$ -
Interest	\$ -	\$ -	\$ 3,996	\$ 3,996
Total Revenues	\$ 1,007,205	\$ 814,590	\$ 818,586	\$ 3,996
Expenditures:				
Interest - 11/1	\$ 227,857	\$ 227,857	\$ 227,857	\$ -
Principal - 5/1	\$ 560,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 227,857	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,015,714	\$ 227,857	\$ 227,857	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (8,508)		\$ 590,729	
Fund Balance - Beginning	\$ 490,066		\$ 1,008,132	
Fund Balance - Ending	\$ 481,558		\$ 1,598,861	

Westside

Community Development District

Debt Service Fund Series 2019K

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2023

	Adopted Budget	Prorated Budget Thru 01/31/23	Actual Thru 01/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 78,845	\$ 66,330	\$ 66,330	\$ -
Interest	\$ -	\$ -	\$ 558	\$ 558
Total Revenues	\$ 78,845	\$ 66,330	\$ 66,889	\$ 558
Expenditures:				
Interest - 11/1	\$ 36,970	\$ 36,970	\$ 36,970	\$ -
Interest - 5/1	\$ 36,970	\$ -	\$ -	\$ -
Total Expenditures	\$ 73,940	\$ 36,970	\$ 36,970	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 4,905		\$ 29,919	
Fund Balance - Beginning	\$ 48,212		\$ 142,449	
Fund Balance - Ending	\$ 53,117		\$ 172,368	

Westside
Community Development District
Debt Service Fund Series 2022 AA1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2023

	Adopted Budget	Prorated Budget Thru 01/31/23	Actual Thru 01/31/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 543	\$ 543
Total Revenues	\$ -	\$ -	\$ 543	\$ 543
Expenditures:				
Interest - 11/1	\$ -	\$ -	\$ -	\$ -
Principal - 5/1	\$ -	\$ -	\$ -	\$ -
Interest - 5/1	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 543	\$ 543
Other Financing Sources/(Uses):				
Bond Proceeds	\$ -	\$ -	\$ 231,158	\$ 231,158
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 231,158	\$ 231,158
Net Change in Fund Balance	\$ -	\$ -	\$ 231,702	\$ 231,702
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ -
Fund Balance - Ending	\$ -	\$ -	\$ 231,702	\$ 231,702

Westside
Community Development District
Debt Service Fund Series 2022 AA2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2023

	Adopted Budget	Prorated Budget Thru 01/31/23	Actual Thru 01/31/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 718	\$ 718
Total Revenues	\$ -	\$ -	\$ 718	\$ 718
Expenditures:				
Interest - 11/1	\$ -	\$ -	\$ -	\$ -
Principal - 5/1	\$ -	\$ -	\$ -	\$ -
Interest - 5/1	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 718	
Other Financing Sources/(Uses):				
Bond Proceeds	\$ -	\$ -	\$ 305,332	\$ 305,332
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 305,332	\$ 305,332
Net Change in Fund Balance	\$ -	\$ -	\$ 306,049	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 306,049	

Westside

Community Development District

Capital Projects Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2023

	Series 2007-2	Series 2018	Series 2019	Series 2019K	Series 2022 AA1	Series 2022 AA2	Total
Revenues							
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 1	\$ -	\$ -	\$ 41	\$ 3,558	\$ 6,771	\$ 10,371
Total Revenues	\$ 1	\$ -	\$ -	\$ 41	\$ 3,558	\$ 6,771	\$ 10,371
Expenditures:							
Miscellaneous Expense	\$ 236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay - COI	\$ -	\$ -	\$ -	\$ -	\$ 98,362	\$ 180,188	\$ 278,550
Total Expenditures	\$ 236	\$ -	\$ -	\$ -	\$ 98,362	\$ 180,188	\$ 278,786
Excess (Deficiency) of Revenues over Expenditures	\$ (235)	\$ -	\$ -	\$ 41	\$ (94,804)	\$ (173,418)	\$ (268,415)
Other Financing Sources/(Uses)							
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ (29)	\$ 29	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 1,609,140	\$ 3,054,668	\$ 4,663,808
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ 1,609,111	\$ 3,054,697	\$ 4,663,808
Net Change in Fund Balance	\$ (235)	\$ -	\$ -	\$ 41	\$ 1,514,308	\$ 2,881,280	\$ 4,395,393
Fund Balance - Beginning	\$ 24,793	\$ 2	\$ 1	\$ 9,373	\$ -	\$ -	\$ 34,168
Fund Balance - Ending	\$ 24,558	\$ 2	\$ 1	\$ 9,413	\$ 1,514,308	\$ 2,881,280	\$ 4,429,561

Westside
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2023

	Adopted Budget	Prorated Budget Thru 01/31/23	Actual Thru 01/31/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 13,019	\$ 13,019
Total Revenues	\$ -	\$ -	\$ 13,019	\$ 13,019
Expenditures:				
Miscellaneous Expense	\$ 1,500	\$ 500	\$ 152	\$ 348
Total Expenditures	\$ 1,500	\$ 500	\$ 152	\$ 348
Excess (Deficiency) of Revenues over Expenditures	\$ (1,500)		\$ 12,867	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ 115,000	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ 115,000	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 113,500		\$ 12,867	
Fund Balance - Beginning	\$ 1,212,507		\$ 1,243,073	
Fund Balance - Ending	\$ 1,326,007		\$ 1,255,940	

Westside
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 47,214	\$ 366,546	\$ 10,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424,262
Assessments - Direct Bill	\$ 37,865	\$ -	\$ 9,170	\$ 10,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,241
Assessments - Lot Closings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 816	\$ 990	\$ 1,130	\$ 1,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,139
Total Revenues	\$ 38,681	\$ 48,203	\$ 376,846	\$ 21,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 485,641
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 200	\$ 600	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600
FICA Expense	\$ 15	\$ 46	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122
Engineering Fees	\$ 483	\$ 2,053	\$ -	\$ 3,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,380
Legal Services	\$ 827	\$ 1,533	\$ 533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,893
Arbitrage Fees	\$ -	\$ 450	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350
Management Fees	\$ 3,804	\$ 3,804	\$ 3,804	\$ 3,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,216
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400
Dissemination Fees	\$ 1,167	\$ 1,167	\$ 1,458	\$ 1,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,250
Trustee Fees	\$ 8,364	\$ -	\$ -	\$ 2,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,152
Assessment Roll Services	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500
Auditing Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 142	\$ 2	\$ 155	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316
Insurance - General Liability	\$ 9,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,262
Printing and Binding	\$ 176	\$ 106	\$ 60	\$ 134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 476
Legal Advertising	\$ 4,355	\$ 416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,772
Other Current Charges	\$ 120	\$ 105	\$ 110	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440
Office Supplies	\$ 0	\$ 13	\$ 13	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26
Property Appraiser's Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 41,841	\$ 10,549	\$ 8,145	\$ 12,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,935

Westside
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Field Expenditures													
Landscape Maintenance	\$ 20,413	\$ 20,413	\$ 20,413	\$ 20,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,650
Oak Tree Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 1,148	\$ -	\$ 2,141	\$ 1,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,479
Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric	\$ 31	\$ 31	\$ 31	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122
Streetlighting	\$ 4,684	\$ 4,684	\$ 4,670	\$ 4,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,708
Irrigation Water	\$ 3,402	\$ 1,556	\$ 2,203	\$ 2,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,006
Property Insurance	\$ 1,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,189
Field Management	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,763
Lake & Wetland Maintenance	\$ 2,337	\$ 4,075	\$ 1,075	\$ 1,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,750
Sidewalk Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater/Lake Repair	\$ 11,615	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,115
Total Operations & Maintenance	\$ 46,509	\$ 41,949	\$ 32,222	\$ 32,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,781
Total Expenditures	\$ 88,350	\$ 52,498	\$ 40,367	\$ 44,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,716
Excess (Deficiency) of Revenues over Expenditures	\$ (49,669)	\$ (4,295)	\$ 336,479	\$ (22,590)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259,925
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (49,669)	\$ (4,295)	\$ 336,479	\$ (22,590)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259,925

Westside
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2023

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	2018 Debt Service	2019 Debt Service	2019 Refund Debt Service	2019 Parcel & Debt Service	Total
11/18/22	ACH	\$6,076.82	\$0.00	(\$121.54)	\$0.00	\$5,955.28	\$748.45	\$663.27	\$2,645.12	\$256.68	\$5,955.28
11/22/22	ACH	\$168,680.47	\$0.00	(\$3,373.60)	\$0.00	\$165,306.87	\$20,775.61	\$18,411.23	\$73,423.24	\$7,124.85	\$165,306.87
12/09/22	ACH	\$161.30	\$0.00	(\$3.23)	\$0.00	\$158.07	\$19.87	\$17.61	\$70.21	\$6.81	\$158.07
12/09/22	ACH	\$474.11	\$0.00	(\$9.48)	\$0.00	\$464.63	\$128.09	\$51.75	\$206.37	\$20.03	\$464.63
12/09/22	ACH	\$1,242,319.50	\$0.00	(\$24,846.39)	\$0.00	\$1,217,473.11	\$335,634.02	\$153,010.88	\$540,756.87	\$52,474.00	\$1,217,473.11
12/22/22	ACH	\$113,781.93	\$0.00	(\$2,275.65)	\$0.00	\$111,506.28	\$30,740.14	\$12,419.13	\$49,527.00	\$4,806.00	\$111,506.28
01/10/23	ACH	\$158.17	\$0.00	(\$3.16)	\$0.00	\$155.01	\$42.74	\$17.26	\$68.85	\$6.68	\$155.01
01/10/23	ACH	\$3,009.55	\$0.00	(\$60.19)	\$0.00	\$2,949.36	\$813.08	\$370.67	\$1,310.00	\$127.12	\$2,949.36
01/10/23	ACH	\$34,759.77	\$0.00	(\$695.19)	\$0.00	\$34,064.58	\$9,390.95	\$4,281.20	\$15,130.24	\$1,468.21	\$34,064.58
01/24/23	ACH	\$0.00	\$0.00	\$0.00	\$927.79	\$927.79	\$255.78	\$103.33	\$412.09	\$39.99	\$927.79
TOTAL		\$1,509,441.02	\$0.00	(\$31,008.43)	\$927.79	\$1,538,960.98	\$42,462.07	\$17,403.39	\$68,549.99	\$6,326.37	\$1,538,960.98

84% Net Percent Collected
\$ 290,103.55 Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

Entity	Date	Check Number	Net Amount	Additional Received	Operations & Maintenance	Service
MATTAMY ORLANDO LLC	10/25/22	31443	\$87,208.65	\$20,411.44	\$66,797.21	\$19,900.00
	1/25/23	34595	\$43,604.32	\$10,205.72	\$33,398.60	\$0.00
	5/1/23		\$174,417.29	\$30,617.16	\$143,800.13	\$100,195.81
TOTAL			\$465,229.26	\$61,034.32	\$404,194.94	\$200,095.81
GORNERSTONE-ICM B-BAY LLC	11/1/22		\$185,669.52	\$34,906.52	\$150,763.00	\$39,800.00
	10/25/22	1321	\$92,834.76	\$17,453.26	\$75,381.50	\$19,900.00
	2/1/23		\$46,417.38	\$0.00	\$46,417.38	\$0.00
	5/1/23		\$185,669.52	\$17,453.26	\$168,216.26	\$19,900.00
TOTAL			\$510,591.18	\$52,359.78	\$458,231.40	\$59,700.00
GOLDEN CAY LLC	12/28/22	310075498	\$40,015.05	\$9,170.36	\$30,844.69	\$0.00
	2/1/23		\$20,007.52	\$0.00	\$20,007.52	\$0.00
	5/1/23		\$80,030.09	\$9,170.36	\$70,859.73	\$0.00
TOTAL			\$140,052.66	\$9,170.36	\$130,889.42	\$0.00

SECTION 3

<u>District</u>	<u>Landowner</u>	<u>Total O&M</u>	<u>Total Debt</u>	<u>Total Due</u>		<u>O&M</u>	<u>Debt</u>	<u>Total</u>	<u>Paid</u>
Westside	Golden Cay	\$ 18,340.72	\$ 61,689.38	\$ 80,030.10					
	07-25-27-5461-0001-00D0		Series 2019 \$ 61,689.38		Nov	\$ 9,170.36	\$ 30,844.69	\$ 40,015.05	12/28/22
					Feb	\$ 4,585.18	\$ 15,422.35	\$ 20,007.52	
					May	\$ 4,585.18	\$ 15,422.35	\$ 20,007.52	
					Total	\$ 18,340.72	\$ 61,689.38	\$ 80,030.10	
	Mattamy H	\$ 40,822.88	\$ 133,594.42	\$ 174,417.30					
	18-25-27-3160-000B-0110		Series 2019 \$ 133,594.42		Nov	\$ 20,411.44	\$ 66,797.21	\$ 87,208.65	Paid 11/1/22
					Feb	\$ 10,205.72	\$ 33,398.60	\$ 43,604.32	Paid 1/23/23
					May	\$ 10,205.72	\$ 33,398.60	\$ 43,604.32	
					Total	\$ 40,822.88	\$ 133,594.42	\$ 174,417.30	
	CORNERSTONE-ICM B-BAY LLC	\$ 34,906.52	\$ 150,763.00	\$ 185,669.52					
	07-25-27-5461-0001-0015		Series 2005 \$ 110,963.00		Nov	\$ 17,453.26	\$ 75,381.50	\$ 92,834.76	Paid 11/1/22
			Series 2007 \$ 39,800.00		Feb	\$ 8,726.63	\$ 37,690.75	\$ 46,417.38	
					May	\$ 8,726.63	\$ 37,690.75	\$ 46,417.38	
					Total	\$ 34,906.52	\$ 150,763.00	\$ 185,669.52	