

*Westside Community
Development District*

Agenda

May 2, 2023

AGENDA

Westside

Community Development District

219 E. Livingston Street, Orlando, FL 32801

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

REVISED AGENDA

April 25, 2023

Board of Supervisors Westside Community Development District

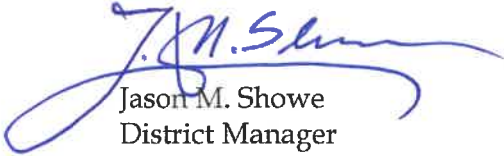
Dear Board Members:

The Board of Supervisors of Westside Community Development District will meet **Tuesday, May 2, 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 2023-12 Electing Officers
4. Approval of Minutes of the March 7, 2023 Meeting
5. Consideration of Resolution 2023-11 Approving the Proposed Fiscal Year 2024 Budget and Setting a Public Hearing
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Presentation of Arbitrage Rebate Calculation Report for Series 2019 Bonds
 - iv. Discussion of Direct Bill Status
 - v. **Presentation of Number of Registered Voters – 1,245 (Item Added)**
7. Supervisor's Requests
8. Other Business
9. 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 "J.M. Showe", with a large, sweeping flourish underneath.

Jason M. Showe
District Manager

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

Enclosures

SECTION III

SECTION D

RESOLUTION 2023-12

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 **May 2, 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 2nd DAY OF MAY, 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, March 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
Scott Stewart	Vice Chairman
Robert Bagwell	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jay Lazarovich	District Counsel
Mark Vincutonis	District Engineer
Andy Hatton	Field Manager

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. Administration of Oath of Office for Newly Appointed Supervisors**
- C. Election of Officers Resolution 2023-10**

This item was tabled to a future meeting.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the February 7, 2023 Meeting

On MOTION by Mr. Franklin seconded by Mr. Bagwell with all in favor the minutes of the February 7, 2023 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

Consideration of Conveyance Documents

A. Resolution 2023-08 Ratifying the Conveyance of Real Property and Improvements (Roadway Tract to Osceola County)

Mr. Lazarovich stated Resolution 2023-08 ratifies the conveyance of real property and improvements to Osceola County. We don't have a deed; we have a bill of sale from Mattamy to the District and from the District to the county as well as other conveyance documents.

On MOTION by Mr. Franklin seconded by Mr. Bagwell with all in favor Resolution 2023-08 Ratifying the Conveyance of Real Property and Improvements (Roadway Tract to Osceola County) was ratified.

Mr. Franklin stated you may want to check to make sure the Assistant Secretary is authorized to sign for Mattamy.

i. Consideration of Post-Closing Conveyance Agreement

Mr. Lazarovich stated as a part of this we also have a post-closing conveyance agreement for certain improvements that are not yet complete so they are transferring only the improvements that are complete and in the future we will have another conveyance for those improvements once complete.

On MOTION by Mr. Franklin seconded by Mr. Bagley with all in favor the post-closing conveyance agreement was approved.

ii. Resolution 2023-09 Ratifying the Conveyance of Real Property and Improvements (Utilities to TWA)

Mr. Lazarovich stated Resolution 2023-09 ratifies the conveyance of real property and improvements to Toho Water Authority. There are bills of sale between Mattamy and the CDD and the CDD to Toho as well as other conveyance documents.

On MOTION by Mr. Franklin seconded by Mr. Bagwell with all in favor Resolution 2023-09 Ratifying the Conveyance of Real Property and Improvements (Utilities to TWA) was approved.

SIXTH ORDER OF BUSINESS

Consideration of 2023-10 Conveying the Lift Station

Mr. Lazarovich stated this is the lift station conveyance in Solara Phase 3 from Mattamy to the CDD and from the CDD to Toho. These documents are under review by Mattamy’s counsel as well as Toho’s council and we are looking for a motion to approve these documents.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor Resolution 2023-10 Conveying the Lift Station was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Agreement with Solitude Lake Management for Fountain Management Services

Mr. Showe stated this is a maintenance agreement for the two fountains in CDD lakes that were part of the Solara project. We would like to enter into a contract to maintain them quarterly.

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor the agreement with Solitude Lake Management for fountain maintenance in the annual amount of \$749 was approved.

EIGHTH ORDER OF BUSINESS

Discussion of Windsor at Westside Community Signage

Mr. Showe stated next is a request from the Windsor at Westside Community. They have requested a total of 15 signs, several fall on the Windsor at Westside CDD property but the ones in your agenda would fall on property that is maintained by the Westside CDD. The three signs we are looking at is 13, 14 and 15, sign 12 is within their maintained property.

Mr. Stewart asked the signage is for Windsor, correct? Mr. Showe responded correct.

Mr. Lazarovich stated we would recommend that similar to what we approved with Mattamy that we see the Osceola permits for our records prior to allowing them to put them in.

On MOTION by Mr. Stewart seconded by Mr. Bagley with all in favor the request of the Windsor at Westside CDD to place signs 13, 14 and 15 on CDD property was approved subject to District Counsel drafting an agreement and county approval.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

Mr. Vincutonis stated there is a pond on the south side of Phase 2 was designed to be a dry pond, it has always had a little bit of water in it. During the hurricane it filled up and flooded the road a little bit. We are trying to figure out a solution for that. We have had some conversation with Geotech and to this point they haven't been able to come up with anything other than finding some positive discharge for it. We could underdrain the pond but you have to take the underdrain somewhere. I'm working with Robbie and we are looking at trying to take a portion of Phase 1 on the west side of Westside Boulevard, there is a big pipe that comes underneath and maybe intersect it there and run it to the Solay pond. He is going to run some calculations and see if the Solara pond can even handle it. We will also look at other options. I think the groundwater is higher there than anticipated.

Mr. Showe stated we were approached by Paradise Palms, there are two ponds in their community that are owned by the CDD but the plat says the HOA is supposed to maintain it and we believe it is to the benefit of that community, so we are going to respond to them.

C. Manager

i. Approval of Check Register

Mr. Showe presented the check register for January in the amount of \$46,194.40.

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

ii. Balance Sheet and Income Statement

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

iii. Discussion of Direct Bill Status

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

iv. Field Manager's Report

Mr. Hatton stated they are power washing the sidewalk and curbs today.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

RESOLUTION 2023-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Westside Community Development District (“**District**”) prior to June 15, 2023, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: July 11, 2023

HOUR: 11:00 a.m.

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

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

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

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

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

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

PASSED AND ADOPTED THIS 2nd DAY OF MAY, 2023.

ATTEST:

**WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Westside
Community Development District

Proposed Budget
FY2024



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Westside
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2023	Actuals Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Maintenance Assessments	\$ 566,228	\$ 526,143	\$ 40,085	\$ 566,228	\$ 589,729
Interest Income	\$ 1,000	\$ 6,333	\$ 2,111	\$ 8,444	\$ 1,000
Carry Forward Balance	\$ 261,645	\$ 428,738	\$ -	\$ 428,738	\$ 258,521
Total Revenues	\$ 828,872	\$ 961,214	\$ 42,196	\$ 1,003,410	\$ 849,250

Expenditures

Administrative

Supervisor Fees	\$ 12,000	\$ 2,800	\$ 6,000	\$ 8,800	\$ 12,000
FICA Expense	\$ 918	\$ 214	\$ 459	\$ 673	\$ 918
Engineering Fees	\$ 10,500	\$ 6,588	\$ 6,588	\$ 13,175	\$ 15,000
Legal Services	\$ 40,000	\$ 12,634	\$ 17,688	\$ 30,322	\$ 40,000
Arbitrage Fees	\$ 3,250	\$ 1,350	\$ 450	\$ 1,800	\$ 3,600
Management Fees	\$ 45,647	\$ 22,824	\$ 22,823	\$ 45,647	\$ 48,386
Information Technology	\$ 1,800	\$ 900	\$ 900	\$ 1,800	\$ 1,908
Website Maintenance	\$ 1,200	\$ 600	\$ 600	\$ 1,200	\$ 72
Dissemination Fees	\$ 14,000	\$ 8,167	\$ 8,750	\$ 16,917	\$ 22,260
Trustee Fees	\$ 20,142	\$ 13,321	\$ 6,821	\$ 20,142	\$ 29,042
Assessment Roll Services	\$ 12,500	\$ 12,500	\$ -	\$ 12,500	\$ 13,250
Auditing Services	\$ 4,100	\$ -	\$ 3,850	\$ 3,850	\$ 4,950
Telephone	\$ 100	\$ -	\$ 50	\$ 50	\$ 100
Postage	\$ 2,250	\$ 527	\$ 500	\$ 1,027	\$ 2,250
Insurance - General Liability	\$ 9,693	\$ 9,262	\$ -	\$ 9,262	\$ 10,651
Printing and Binding	\$ 1,500	\$ 655	\$ 500	\$ 1,155	\$ 1,500
Legal Advertising	\$ 1,800	\$ 4,772	\$ 1,800	\$ 6,572	\$ 1,800
Other Current Charges	\$ 1,600	\$ 654	\$ 660	\$ 1,314	\$ 1,600
Office Supplies	\$ 400	\$ 27	\$ 50	\$ 77	\$ 400
Property Appraiser's Fee	\$ 1,100	\$ 1,311	\$ -	\$ 1,311	\$ 1,400
Property Taxes	\$ 200	\$ 183	\$ -	\$ 183	\$ 200
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 184,875	\$ 99,463	\$ 78,489	\$ 177,952	\$ 211,462

Westside
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2023	Actuals Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY2024
<i>Operations & Maintenance</i>					
Landscape Maintenance	\$ 223,115	\$ 124,982	\$ 122,475	\$ 247,457	\$ 332,250
Oak Tree Maintenance	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Irrigation Repairs	\$ 15,000	\$ 11,045	\$ 7,500	\$ 18,545	\$ 20,000
Plant Replacement	\$ 30,000	\$ -	\$ 15,000	\$ 15,000	\$ 30,000
Electric	\$ 1,650	\$ 179	\$ 186	\$ 365	\$ 1,815
Streetlighting	\$ 80,300	\$ 28,441	\$ 29,400	\$ 57,841	\$ 64,680
Irrigation Water	\$ 63,800	\$ 13,379	\$ 18,000	\$ 31,379	\$ 70,180
Property Insurance	\$ 5,000	\$ 1,189	\$ -	\$ 1,189	\$ 1,784
Field Management	\$ 20,288	\$ 10,144	\$ 10,144	\$ 20,288	\$ 21,505
Lake & Wetland Maintenance	\$ 19,845	\$ 10,900	\$ 8,450	\$ 19,350	\$ 25,574
Sidewalk Repairs & Maintenance	\$ 4,000	\$ -	\$ 2,000	\$ 2,000	\$ 4,000
Contingency	\$ 26,000	\$ 13,906	\$ 13,000	\$ 26,906	\$ 26,000
Stormwater/Lake Repair	\$ 15,000	\$ 21,115	\$ -	\$ 21,115	\$ 15,000
Total Operations & Maintenance	\$ 528,998	\$ 235,279	\$ 251,155	\$ 486,434	\$ 637,788
Total Expenditures	\$ 713,872	\$ 334,742	\$ 329,644	\$ 664,386	\$ 849,250
<i>Other Sources/(Uses)</i>					
Transfer Out - Capital Reserve	\$ (115,000)	\$ -	\$ -	\$ -	\$ -
Subtotal Other Sources/(Uses)	\$ (115,000)	\$ -	\$ -	\$ -	\$ -
Excess Revenues/(Expenditures)	\$ -	\$ 626,472	\$ (287,448)	\$ 339,024	\$ -

	FY2021	FY2022	FY2023	FY2024
Net Assessments	\$566,228	\$566,228	\$566,228	\$589,729
Add: Discounts & Collections	\$36,142	\$36,142	\$36,142	\$37,642
Gross Assessments	\$602,370	\$602,370	\$602,370	\$627,372
Units	3828.11	3828.11	3828.11	3987.11
Per Unit Gross Assessment	\$157	\$157	\$157	\$157
Net Assessments	\$566,228	\$566,228	\$566,228	\$589,729
Total Developable Units	3828.11	3828.11	3828.11	3987.11
Per Unit Net Assessments	\$148	\$148	\$148	\$148

Westside Community Development District General Fund Budget

Revenues:

Maintenance Assessments

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

Interest Income

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

Expenditures:

Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering Fees

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

Legal Services

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

Westside

Community Development District

General Fund Budget

Arbitrage Fees

The District has contracted with AMTEC, an independent certified public accountant, to annually calculate the District's Arbitrage Rebate Liability on the Series 2005, 2007, 2018, 2019, 2019 Refunding, 2019 Parcel K, 2022-1 and 2022-2 Bonds.

Management Fees

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

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

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

Dissemination Fees

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional report requirements for unrated bond issues. Governmental Management Services-Central Florida LLC provides this service for the Series 2018, Series 2019, Series 2019 Refunding, Series 2019 Parcel K, Series 2022-1 and Series 2022-2 bonds. Governmental Management Services – Central Florida, LLC provides these services.

Trustee Fees

The District will pay annual fees for Series 2018, 2019, 2019 Refunding, 2019 Parcel K, 2022-1 and 2022-2 Special Assessment Revenue Bonds that are deposited with a Trustee at US Bank, N.A.

Westside

Community Development District

General Fund Budget

Assessment Roll Services

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

Auditing Services

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

Telephone

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

Postage

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

Insurance – General Liability

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

Printing and Binding

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

Legal Advertising

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

Other Current Charges

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

**Westside
Community Development District
General Fund Budget**

Office Supplies

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

Property Appraiser’s Fee

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

Property Taxes

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance

Landscape Maintenance

The District currently has a contract to maintain the landscaping within the District, including: General (mowing, edging, trimming, weeding, pruning and maintenance), irrigation inspection, fertilization, Solara pond mowings and pest control services. The District has contracted with Yellowstone Landscape.

Description	Monthly Amount	Annual Amount
Original Agreement	\$7,108	\$85,290
Solara Ponds	\$1,025	\$12,300
Solara Phase 1	\$4,530	\$54,360
Solara Phase 2	\$3,575	\$42,900
Goodman Road	\$1,335	\$16,020
Westside Blvd Extension	\$2,840	\$34,080
Estimated Solara Future Areas	\$1,550	\$18,600
Estimated Soleil Areas	\$5,725	\$68,700
Total		\$332,250

Westside Community Development District General Fund Budget

Oak Tree Maintenance

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

Irrigation Repairs

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

Plant Replacement

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

Electric

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

Account #	Address	Estimated Monthly Amount	Estimated Annual Amount
15704 70086	9000 W Irlo Bronson Memorial Hwy Contingency	\$50	\$600 \$1,215
Total			\$1,815

Streetlights

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

Account #	Address	Estimated Monthly Amount	Estimated Annual Amount
09047 36125	000 Westside Blvd Lite, Entrance Contingency - Streetlight	\$4,900	\$58,800 \$5,880
Total			\$64,680

**Westside
Community Development District
General Fund Budget**

Irrigation Water

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

Account #	Address	Estimated Monthly Amount	Estimated Annual Amount
2118575-1129340	0 Westside Blvd Reclaim	\$4,300	\$51,600
2118575-1124768	2400 Blk Even Westside Blvd	\$20	\$240
2118575-920460	0 Westside Blvd Reclaim D	\$20	\$240
	Contingency		\$18,100
Total			\$70,180

Property Insurance

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

Field Management

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

Lake and Wetland Maintenance

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

Description	Monthly Amount	Annual Amount
Stormwater Pond Plant Management	\$1,075	\$12,900
Quarterly Fountain Maintenance		\$749
Quarterly Mitigation Maintenance		\$6,000
Estimated New Ponds		\$3,600
Contingency		\$2,325
Total		\$ 25,574

Westside
Community Development District
General Fund Budget

Sidewalk Repairs & Maintenance

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

Contingency

Any other miscellaneous charges incurred by the District.

Stormwater/Lake Repair

Represents contingency for potential repairs to stormwater system.

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

	Adopted Budget FY2023	Proposed Budget FY2024
Revenues		
Assessments - Series 2005-2	\$ 110,963	\$ 110,963
Total Revenues	\$ 110,963	\$ 110,963
Expenditures		
Debt Service Obligation	\$ 110,963	\$ 110,963
Total Expenditures	\$ 110,963	\$ 110,963
Excess Revenues/(Expenditures)	\$ -	\$ -

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

	Adopted Budget FY2023	Proposed Budget FY2024
<u>Revenues</u>		
Assessments - Series 2007-2	\$ 39,800	\$ 39,800
Total Revenues	\$ 39,800	\$ 39,800
<u>Expenditures</u>		
Debt Service Obligation	\$ 39,800	\$ 39,800
Total Expenditures	\$ 39,800	\$ 39,800
Excess Revenues/(Expenditures)	\$ -	\$ -

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

	Adopted Budget FY2023	Actuals Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 230,130	\$ 207,697	\$ 22,433	\$ 230,130	\$ 230,130
Interest	\$ -	\$ 1,655	\$ 552	\$ 2,206	\$ -
Carryforward Surplus (1)	\$ 108,325	\$ 112,022	\$ -	\$ 112,022	\$ 117,308
Total Revenues	\$ 338,455	\$ 321,374	\$ 22,985	\$ 344,358	\$ 347,438
Expenditures					
Interest - 11/1	\$ 83,525	\$ 83,525	\$ -	\$ 83,525	\$ 82,025
Interest - 5/1	\$ 83,525	\$ -	\$ 83,525	\$ 83,525	\$ 82,025
Principal - 5/1	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 65,000
Total Expenditures	\$ 227,050	\$ 83,525	\$ 143,525	\$ 227,050	\$ 229,050
Excess Revenues/(Expenditures)	\$ 111,405	\$ 237,849	\$ (120,540)	\$ 117,308	\$ 118,388

Interest - 11/1/2024 \$ 80,400

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

Westside
Community Development District
Series 2018 Special Assessment Bonds
Amortization Schedule

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

Westside
Community Development District
Series 2018 Special Assessment Bonds
Amortization Schedule

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

Westside
Community Development District
Special Assessment Revenue Bonds - Series 2018

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

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

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

	Adopted Budget FY2023	Actuals Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 203,846	\$ 184,060	\$ 19,786	\$ 203,846	\$ 203,846
Interest	\$ -	\$ 1,356	\$ 452	\$ 1,808	\$ -
Carryforward Surplus (1)	\$ 82,804	\$ 86,166	\$ -	\$ 86,166	\$ 90,541
Total Revenues	\$ 286,650	\$ 271,581	\$ 20,238	\$ 291,819	\$ 294,387
Expenditures					
Interest - 11/1	\$ 70,639	\$ 70,639	\$ -	\$ 70,639	\$ 69,552
Interest - 5/1	\$ 70,639	\$ -	\$ 70,639	\$ 70,639	\$ 69,552
Principal - 5/1	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 65,000
Total Expenditures	\$ 201,279	\$ 70,639	\$ 130,639	\$ 201,278	\$ 204,104
Excess Revenues/(Expenditures)	\$ 85,371	\$ 200,942	\$ (110,401)	\$ 90,541	\$ 90,283

Interest - 11/1/2024 \$68,374

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

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

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

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

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

Westside
Community Development District
Special Assessment Revenue Bonds - Series 2019

Allocation Methodology							
For Solara Phase 2 Assessment Area							
PRODUCT	No. of Units	Allocation of Par Debt Per Product Type	Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assessment Per Unit	Gross Annual Debt Assessment Per Unit (1)	
Townhomes	86	\$ 895,487	\$ 12,495	\$ 56,507	\$ 657	\$ 699	
Single Family 40'	122	\$ 1,397,376	\$ 11,454	\$ 88,189	\$ 723	\$ 769	
Single Family 50'	75	\$ 937,137	\$ 10,413	\$ 59,150	\$ 789	\$ 839	
TOTAL	283	\$ 3,230,000		\$ 203,846			

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

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

	Adopted Budget FY2023	Actuals Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 1,007,205	\$ 880,486	\$ 126,719	\$ 1,007,205	\$ 1,007,205
Interest	\$ -	\$ 8,404	\$ 2,801	\$ 11,206	\$ -
Carryforward Surplus (1)	\$ 490,066	\$ 504,653	\$ -	\$ 504,653	\$ 507,350
Total Revenues	\$ 1,497,271	\$ 1,393,543	\$ 129,521	\$ 1,523,064	\$ 1,514,556
Expenditures					
Interest - 11/1	\$ 227,857	\$ 227,857	\$ -	\$ 227,857	\$ 218,057
Interest - 5/1	\$ 227,857	\$ -	\$ 227,857	\$ 227,857	\$ 218,057
Principal - 5/1	\$ 560,000	\$ -	\$ 560,000	\$ 560,000	\$ 575,000
Total Expenditures	\$ 1,015,714	\$ 227,857	\$ 787,857	\$ 1,015,714	\$ 1,011,114
Excess Revenues/(Expenditures)	\$ 481,558	\$ 1,165,686	\$ (658,336)	\$ 507,350	\$ 503,442

Interest - 11/1/2024 \$207,994

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

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

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

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

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

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

	Adopted Budget FY2023	Actuals Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 78,845	\$ 71,228	\$ 7,617	\$ 78,845	\$ 78,845
Interest	\$ -	\$ 1,156	\$ 385	\$ 1,541	\$ -
Carryforward Surplus (1)	\$ 48,212	\$ 49,599	\$ -	\$ 49,599	\$ 56,045
Total Revenues	\$ 127,057	\$ 121,983	\$ 8,002	\$ 129,985	\$ 134,890
Expenditures					
Interest - 11/1	\$ 36,970	\$ 36,970	\$ -	\$ 36,970	\$ 36,970
Interest - 5/1	\$ 36,970	\$ -	\$ 36,970	\$ 36,970	\$ 36,970
Total Expenditures	\$ 73,940	\$ 36,970	\$ 36,970	\$ 73,940	\$ 73,940
Excess Revenues/(Expenditures)	\$ 53,117	\$ 85,013	\$ (28,968)	\$ 56,045	\$ 60,950

Interest - 11/1/2024 \$36,970

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

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

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

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

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

Westside
Community Development District
Special Assessment Revenue Bonds - Series 2019

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

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

Westside
Community Development District
Proposed Budget
Series 2022 AA1 - Debt Service Fund

	Proposed Budget FY2023	Actuals Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ -	\$ -	\$ -	\$ -	\$ 113,770
Interest	\$ 1,778	\$ 1,422	\$ 356	\$ 1,778	\$ -
Carryforward Surplus (1)	\$ -	\$ -	\$ -	\$ -	\$ 58,663
Total Revenues	\$ 1,778	\$ 1,422	\$ 356	\$ 1,778	\$ 172,432
Expenditures					
Interest - 11/1	\$ -	\$ -	\$ -	\$ -	\$ 56,885
Interest - 5/1	\$ 50,248	\$ -	\$ 50,248	\$ 50,248	\$ 56,885
Total Expenditures	\$ 50,248	\$ -	\$ 50,248	\$ 50,248	\$ 113,770
Other Financing Sources/(Uses)					
Bond Proceeds	\$ 231,158	\$ 231,158	\$ -	\$ 231,158	\$ -
Total Other Financing Sources/(Uses)	\$ 231,158	\$ 231,158	\$ -	\$ 231,158	\$ -
Excess Revenues/(Expenditures)	\$ 182,688	\$ 232,581	\$ (49,893)	\$ 182,688	\$ 58,662

Interest - 11/1/2024 \$56,885

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

Westside
Community Development District
Series 2022-1 Special Assessment Bonds
Amortization Schedule

Date	Balance	Prinicipal	Interest	Total
11/01/23	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 107,133.42
05/01/24	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/24	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/25	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/25	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/26	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/26	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/27	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/27	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/28	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/28	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/29	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/29	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/30	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/30	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/31	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/31	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/32	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/32	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/33	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/33	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/34	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/34	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/35	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/35	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/36	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/36	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/37	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/37	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/38	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ -
11/01/38	\$ 1,835,000.00	\$ -	\$ 56,885.00	\$ 113,770.00
05/01/39	\$ 1,835,000.00	\$ 135,000.00	\$ 56,885.00	\$ -
11/01/39	\$ 1,700,000.00	\$ -	\$ 52,700.00	\$ 244,585.00
05/01/40	\$ 1,700,000.00	\$ 145,000.00	\$ 52,700.00	\$ -
11/01/40	\$ 1,555,000.00	\$ -	\$ 48,205.00	\$ 245,905.00
05/01/41	\$ 1,555,000.00	\$ 155,000.00	\$ 48,205.00	\$ -
11/01/41	\$ 1,400,000.00	\$ -	\$ 43,400.00	\$ 246,605.00
05/01/42	\$ 1,400,000.00	\$ 165,000.00	\$ 43,400.00	\$ -
11/01/42	\$ 1,235,000.00	\$ -	\$ 38,285.00	\$ 246,685.00
05/01/43	\$ 1,235,000.00	\$ 175,000.00	\$ 38,285.00	\$ -
11/01/43	\$ 1,060,000.00	\$ -	\$ 32,860.00	\$ 246,145.00
05/01/44	\$ 1,060,000.00	\$ 185,000.00	\$ 32,860.00	\$ -
11/01/44	\$ 875,000.00	\$ -	\$ 27,125.00	\$ 244,985.00
05/01/45	\$ 875,000.00	\$ 200,000.00	\$ 27,125.00	\$ -
11/01/45	\$ 675,000.00	\$ -	\$ 20,925.00	\$ 248,050.00
05/01/46	\$ 675,000.00	\$ 210,000.00	\$ 20,925.00	\$ -
11/01/46	\$ 465,000.00	\$ -	\$ 14,415.00	\$ 245,340.00
05/01/47	\$ 465,000.00	\$ 225,000.00	\$ 14,415.00	\$ -
11/01/47	\$ 240,000.00	\$ -	\$ 7,440.00	\$ 246,855.00
05/01/48	\$ 240,000.00	\$ 240,000.00	\$ 7,440.00	\$ 247,440.00
		\$ 1,835,000.00	\$ 2,441,278.42	\$ 4,276,278.42

Westside
Community Development District
Special Assessment Revenue Bonds - Series 2022AA1

Allocation Methodology							
For Solara Phase 3 Assessment Area							
<u>PRODUCT</u>	<u>No. of Units</u>	Allocation of Par Debt Per Product Type		Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assessment Per Unit	Gross Annual Debt Assessment Per Unit (1)
Townhomes	60	\$	417,046	\$ 6,951	\$ 22,672	\$ 378	\$ 402
Single Family 40'	110	\$	917,499	\$ 8,341	\$ 55,947	\$ 509	\$ 541
Single Family 50'	48	\$	500,455	\$ 10,426	\$ 35,151	\$ 732	\$ 779
TOTAL	218	\$	1,835,000		\$ 113,770		

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

Westside
Community Development District
Proposed Budget
Series 2022 AA2 - Debt Service Fund

	Proposed Budget FY2023	Actuals Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ -	\$ -	\$ -	\$ -	\$ 241,568
Interest	\$ 2,348	\$ 1,879	\$ 470	\$ 2,348	\$ -
Carryforward Surplus (1)	\$ -	\$ -	\$ -	\$ -	\$ 100,338
Total Revenues	\$ 2,348	\$ 1,879	\$ 470	\$ 2,348	\$ 341,906
Expenditures					
Interest - 11/1	\$ -	\$ -	\$ -	\$ -	\$ 97,990
Interest - 5/1	\$ 86,558	\$ -	\$ 86,558	\$ 86,558	\$ 97,990
Principal - 5/1	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Total Expenditures	\$ 86,558	\$ -	\$ 86,558	\$ 86,558	\$ 240,980
Other Financing Sources/(Uses)					
Bond Proceeds	\$ 305,332	\$ 305,332	\$ -	\$ 305,332	\$ -
Total Other Financing Sources/(Uses)	\$ 305,332	\$ 305,332	\$ -	\$ 305,332	\$ -
Excess Revenues/(Expenditures)	\$ 221,122	\$ 307,210	\$ (86,088)	\$ 221,122	\$ 100,926

Interest - 11/1/2024 \$ 96,808.75

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

Westside
Community Development District
Series 2022-2 Special Assessment Bonds
Amortization Schedule

Date	Balance	Prinicipal	Interest	Total
11/01/23	\$ 3,360,000.00	\$ -	\$ 97,990.00	\$ 184,547.83
05/01/24	\$ 3,360,000.00	\$ 45,000.00	\$ 97,990.00	\$ -
11/01/24	\$ 3,315,000.00	\$ -	\$ 96,808.75	\$ 239,798.75
05/01/25	\$ 3,315,000.00	\$ 45,000.00	\$ 96,808.75	\$ -
11/01/25	\$ 3,270,000.00	\$ -	\$ 95,627.50	\$ 237,436.25
05/01/26	\$ 3,270,000.00	\$ 50,000.00	\$ 95,627.50	\$ -
11/01/26	\$ 3,220,000.00	\$ -	\$ 94,315.00	\$ 239,942.50
05/01/27	\$ 3,220,000.00	\$ 50,000.00	\$ 94,315.00	\$ -
11/01/27	\$ 3,170,000.00	\$ -	\$ 93,002.50	\$ 237,317.50
05/01/28	\$ 3,170,000.00	\$ 55,000.00	\$ 93,002.50	\$ -
11/01/28	\$ 3,115,000.00	\$ -	\$ 91,558.75	\$ 239,561.25
05/01/29	\$ 3,115,000.00	\$ 60,000.00	\$ 91,558.75	\$ -
11/01/29	\$ 2,860,000.00	\$ -	\$ 89,983.75	\$ 241,542.50
05/01/30	\$ 2,860,000.00	\$ 60,000.00	\$ 89,983.75	\$ -
11/01/30	\$ 2,860,000.00	\$ -	\$ 88,408.75	\$ 238,392.50
05/01/31	\$ 2,860,000.00	\$ 65,000.00	\$ 88,408.75	\$ -
11/01/31	\$ 2,860,000.00	\$ -	\$ 86,702.50	\$ 240,111.25
05/01/32	\$ 2,860,000.00	\$ 70,000.00	\$ 86,702.50	\$ -
11/01/32	\$ 2,860,000.00	\$ -	\$ 84,865.00	\$ 241,567.50
05/01/33	\$ 2,860,000.00	\$ 70,000.00	\$ 84,865.00	\$ -
11/01/33	\$ 2,790,000.00	\$ -	\$ 82,835.00	\$ 237,700.00
05/01/34	\$ 2,790,000.00	\$ 75,000.00	\$ 82,835.00	\$ -
11/01/34	\$ 2,715,000.00	\$ -	\$ 80,660.00	\$ 238,495.00
05/01/35	\$ 2,715,000.00	\$ 80,000.00	\$ 80,660.00	\$ -
11/01/35	\$ 2,635,000.00	\$ -	\$ 78,340.00	\$ 239,000.00
05/01/36	\$ 2,635,000.00	\$ 85,000.00	\$ 78,340.00	\$ -
11/01/36	\$ 2,550,000.00	\$ -	\$ 75,875.00	\$ 239,215.00
05/01/37	\$ 2,550,000.00	\$ 90,000.00	\$ 75,875.00	\$ -
11/01/37	\$ 2,460,000.00	\$ -	\$ 73,265.00	\$ 239,140.00
05/01/38	\$ 2,460,000.00	\$ 95,000.00	\$ 73,265.00	\$ -
11/01/38	\$ 2,365,000.00	\$ -	\$ 70,510.00	\$ 238,775.00
05/01/39	\$ 2,365,000.00	\$ 100,000.00	\$ 70,510.00	\$ -
11/01/39	\$ 2,045,000.00	\$ -	\$ 67,610.00	\$ 238,120.00
05/01/40	\$ 2,045,000.00	\$ 105,000.00	\$ 67,610.00	\$ -
11/01/40	\$ 1,925,000.00	\$ -	\$ 64,565.00	\$ 237,175.00
05/01/41	\$ 1,925,000.00	\$ 115,000.00	\$ 64,565.00	\$ -
11/01/41	\$ 1,925,000.00	\$ -	\$ 61,230.00	\$ 240,795.00
05/01/42	\$ 1,925,000.00	\$ 120,000.00	\$ 61,230.00	\$ -
11/01/42	\$ 1,925,000.00	\$ -	\$ 57,750.00	\$ 238,980.00
05/01/43	\$ 1,925,000.00	\$ 125,000.00	\$ 57,750.00	\$ -
11/01/43	\$ 1,800,000.00	\$ -	\$ 54,000.00	\$ 236,750.00
05/01/44	\$ 1,800,000.00	\$ 135,000.00	\$ 54,000.00	\$ -
11/01/44	\$ 1,665,000.00	\$ -	\$ 49,950.00	\$ 238,950.00
05/01/45	\$ 1,665,000.00	\$ 145,000.00	\$ 49,950.00	\$ -
11/01/45	\$ 1,520,000.00	\$ -	\$ 45,600.00	\$ 240,550.00
05/01/46	\$ 1,520,000.00	\$ 155,000.00	\$ 45,600.00	\$ -
11/01/46	\$ 1,365,000.00	\$ -	\$ 40,950.00	\$ 241,550.00
05/01/47	\$ 1,365,000.00	\$ 160,000.00	\$ 40,950.00	\$ -
11/01/47	\$ 1,205,000.00	\$ -	\$ 36,150.00	\$ 237,100.00
05/01/48	\$ 1,205,000.00	\$ 170,000.00	\$ 36,150.00	\$ -

Westside
Community Development District
Series 2022-2 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/48	\$ 1,035,000.00	\$ -	\$ 31,050.00	\$ 237,200.00
05/01/49	\$ 1,035,000.00	\$ 185,000.00	\$ 31,050.00	\$ -
11/01/49	\$ 850,000.00	\$ -	\$ 25,500.00	\$ 241,550.00
05/01/50	\$ 850,000.00	\$ 195,000.00	\$ 25,500.00	\$ -
11/01/50	\$ 655,000.00	\$ -	\$ 19,650.00	\$ 240,150.00
05/01/51	\$ 655,000.00	\$ 205,000.00	\$ 19,650.00	\$ -
11/01/51	\$ 450,000.00	\$ -	\$ 13,500.00	\$ 238,150.00
05/01/52	\$ 450,000.00	\$ 220,000.00	\$ 13,500.00	\$ -
11/01/52	\$ 230,000.00	\$ -	\$ 6,900.00	\$ 240,400.00
05/01/53	\$ 230,000.00	\$ 230,000.00	\$ 6,900.00	\$ 236,900.00
		\$ 3,360,000.00	\$ 3,996,862.83	\$ 7,356,862.83

Westside
Community Development District
Special Assessment Revenue Bonds - Series 2022AA2

Allocation Methodology For Soleil Assessment Area							
<u>PRODUCT</u>	<u>No. of Units</u>	Allocation of Par Debt Per Product Type	Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assessment Per Unit	Gross Annual Debt Assessment Per Unit (1)	
Townhomes	128	\$ 1,673,466	\$ 13,074	\$ 120,314	\$ 940	\$ 1,000	
Single Family 50'	86	\$ 1,686,534	\$ 19,611	\$ 121,254	\$ 1,410	\$ 1,500	
TOTAL	214	\$ 3,360,000		\$ 241,568			

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

Westside
Community Development District
Proposed Budget
Capital Reserve Fund

	Adopted Budget FY2023	Actuals Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Interest	\$ -	\$ 20,365	\$ 10,183	\$ 30,548	\$ -
Carry Forward Surplus	\$ 1,212,507	\$ 1,243,073	\$ -	\$ 1,243,073	\$ 1,273,165
Total Revenues	\$ 1,212,507	\$ 1,263,438	\$ 10,183	\$ 1,273,621	\$ 1,273,165
Expenditures					
Miscellaneous Expense	\$ 1,500	\$ 228	\$ 228	\$ 456	\$ 1,500
Total Expenditures	\$ 1,500	\$ 228	\$ 228	\$ 456	\$ 1,500
Other Sources					
Transfer In (Out)	\$ 115,000	\$ -	\$ -	\$ -	\$ -
Total Other Sources/(Uses)	\$ 115,000	\$ -	\$ -	\$ -	\$ -
Excess Revenues/(Expenditures)	\$ 1,326,007	\$ 1,263,210	\$ 9,955	\$ 1,273,165	\$ 1,271,665

SECTION VI

SECTION C

SECTION 1

Westside Community Development District

Summary of Check Register

March 01, 2023 through March 31, 2023

Fund	Date	Check No.'s	Amount
General Fund	3/1/23	1888-1892	\$ 1,335,751.82
	3/21/23	1893-1897	\$ 37,605.08
Total Amount			\$ 1,373,356.90

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/01/23	00029	2/03/23	109553	202301	310-51300-31500		GENERAL COUNSEL - JAN 23	*	3,907.50		
							LATHAM,LUNA,EDEN & BEAUDINE, LLP			3,907.50	001888
3/01/23	00016	3/01/23	03012023	202303	300-20700-10000		FY22 EXCESS FUNDS - SER18	*	1,860.66		
		3/01/23	03012023	202303	300-20700-10000		FY22 EXCESS FUNDS - SER19	*	1,648.90		
		3/01/23	03012023	202303	300-20700-10000		FY22 EXCESS FUNDS -SER19R	*	6,575.75		
		3/01/23	03012023	202303	300-20700-10000		FY22 EXCESS FUNDS -SER19K	*	638.10		
							WESTSIDE CDD C/O USBANK			10,723.41	001889
3/01/23	00016	3/01/23	03012023	202303	300-20700-10000		DIRECT ASSMNT - SER05-2	*	55,481.50		
		3/01/23	03012023	202303	300-20700-10000		DIRECT ASSMNT - SER07-2	*	19,900.00		
							WESTSIDE CDD C/O USBANK			75,381.50	001890
3/01/23	00016	3/01/23	03012023	202303	300-20700-10000		DIRECT ASSESSMENTS S2019R	*	131,040.50		
							WESTSIDE CDD C/O USBANK			131,040.50	001891
3/01/23	00016	3/01/23	03012023	202303	300-20700-10000		ON ROLL ASSMNT - SER18	*	193,415.16		
		3/01/23	03012023	202303	300-20700-10000		ON ROLL ASSMNT - SER19	*	171,403.39		
		3/01/23	03012023	202303	300-20700-10000		ON ROLL ASSMNT - SER19R	*	683,549.99		
		3/01/23	03012023	202303	300-20700-10000		ON ROLL ASSMNT - SER19K	*	66,330.37		
							WESTSIDE CDD C/O USBANK			1,114,698.91	001892
3/21/23	00056	2/28/23	15696	202302	320-53800-46400		WESTSIDE CDD STORM WATER	*	600.00		
		2/28/23	15696	202302	320-53800-46400		GOODMAN POND HERBICIDE	*	100.00		
		2/28/23	15696	202302	320-53800-46400		SOLARA PONDS S1,S2 AND S3	*	275.00		
		2/28/23	15696	202302	320-53800-46400		TRACT RR HERBICIDE	*	100.00		
							AQUATIC WEED MANAGEMENT, INC.			1,075.00	001893
3/21/23	00079	1/14/23	INV-0005	202301	320-53800-49400		REPLACE 3 LINE POST	*	1,687.00		

WEST WESTSIDE ZYAN

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/14/23		INV-0013	202301	320-53800-49400					HURRICANE REPAIRS TAN PVC	*	1,647.00		
1/14/23		INV-0014	202301	320-53800-49400					REPAIR/RPLCD PANELS/POLES	*	1,774.00		
1/15/23		INV-0010	202301	320-53800-49400					RPLCD/REPAIR FENCE-HURRIC	*	4,998.00		
HILLCREST FFENCE LLC											10,106.00	001894	
3/21/23	00029	3/07/23	110130	202302	310-51300-31500				GENERAL COUNSEL - FEB 23	*	5,833.32		
LATHAM,LUNA,EDEN & BEAUDINE, LLP											5,833.32	001895	
3/21/23	00036	3/31/23	R182527-	202303	310-51300-49200				PROPERTY TAXES FY22	*	178.26		
BRUCE VICKERS,TAX COLLECTOR											178.26	001896	
3/21/23	00039	3/01/23	OS 49701	202303	320-53800-46200				LANDSCAPE MAINT - MAR 23	*	20,412.50		
YELLOWSTONE LANDSCAPE											20,412.50	001897	
TOTAL FOR BANK A											1,373,356.90		
TOTAL FOR REGISTER											1,373,356.90		

SECTION 2

Westside
Community Development District

Unaudited Financial Reporting
March 31, 2023



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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
March 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:					
Cash:					
Operating Account	\$ 573,129	\$ -	\$ -	\$ 524,167	\$ 1,097,295
Capital Projects Account	\$ -	\$ -	\$ 24,440	\$ -	\$ 24,440
Investments:					
<u>Series 2005 - 2</u>					
Reserve	\$ -	\$ 100,342	\$ -	\$ -	\$ 100,342
Revenue	\$ -	\$ 111,908	\$ -	\$ -	\$ 111,908
Prepayment	\$ -	\$ 4,152	\$ -	\$ -	\$ 4,152
<u>Series 2007 - 2</u>					
Reserve	\$ -	\$ 36,260	\$ -	\$ -	\$ 36,260
Revenue	\$ -	\$ 53,287	\$ -	\$ -	\$ 53,287
Prepayment	\$ -	\$ 2,929	\$ -	\$ -	\$ 2,929
<u>Series 2018</u>					
Reserve	\$ -	\$ 115,065	\$ -	\$ -	\$ 115,065
Revenue	\$ -	\$ 223,567	\$ -	\$ -	\$ 223,567
Construction	\$ -	\$ -	\$ 2	\$ -	\$ 2
<u>Series 2019</u>					
Reserve	\$ -	\$ 101,595	\$ -	\$ -	\$ 101,595
Revenue	\$ -	\$ 188,285	\$ -	\$ -	\$ 188,285
Construction	\$ -	\$ -	\$ 1	\$ -	\$ 1
<u>Series 2019 K</u>					
Reserve	\$ -	\$ 92,850	\$ -	\$ -	\$ 92,850
Revenue	\$ -	\$ 80,115	\$ -	\$ -	\$ 80,115
Construction	\$ -	\$ -	\$ 9,467	\$ -	\$ 9,467
<u>Series 2019 R</u>					
Reserve	\$ -	\$ 503,479	\$ -	\$ -	\$ 503,479
Revenue	\$ -	\$ 1,092,766	\$ -	\$ -	\$ 1,092,766
Cost of Issuance	\$ -	\$ 7,025	\$ -	\$ -	\$ 7,025
<u>Series 2022 AA1</u>					
Reserve	\$ -	\$ 124,025	\$ -	\$ -	\$ 124,025
Revenue	\$ -	\$ 1,422	\$ -	\$ -	\$ 1,422
Interest	\$ -	\$ 107,133	\$ -	\$ -	\$ 107,133
Construction	\$ -	\$ -	\$ 1,508,519	\$ -	\$ 1,508,519
Cost of Issuance	\$ -	\$ -	\$ 1,900	\$ -	\$ 1,900
<u>Series 2022 AA2</u>					
Reserve	\$ -	\$ 120,784	\$ -	\$ -	\$ 120,784
Revenue	\$ -	\$ 1,879	\$ -	\$ -	\$ 1,879
Prepayment	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ 2,880,852	\$ -	\$ 2,880,852
Cost of Issuance	\$ -	\$ -	\$ 3,420	\$ -	\$ 3,420
Due from General Fund	\$ -	\$ 135,423	\$ -	\$ -	\$ 135,423
Investments - SBA	\$ 210,650	\$ -	\$ -	\$ 739,044	\$ 949,694
Prepaid Expenses	\$ 2,478	\$ -	\$ -	\$ -	\$ 2,478
Total Assets	\$ 786,257	\$ 3,388,839	\$ 4,428,600	\$ 1,263,210	\$ 9,866,907
Liabilities:					
Accounts Payable	\$ 24,362	\$ -	\$ -	\$ -	\$ 24,362
Due to Debt Service	\$ 135,423	\$ -	\$ -	\$ -	\$ 135,423
Accrued Interest Payable	\$ -	\$ 28,521	\$ -	\$ -	\$ 28,521
Accrued Principal Payable	\$ -	\$ 140,000	\$ -	\$ -	\$ 140,000
Total Liabilities	\$ 159,785	\$ 168,521	\$ -	\$ -	\$ 328,306
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 2,478	\$ -	\$ -	\$ -	\$ 2,478
Restricted for:					
Debt Service - Series 2005	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Series 2005 - 2	\$ -	\$ 133,122	\$ -	\$ -	\$ 133,122
Debt Service - Series 2007	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Series 2007 - 2	\$ -	\$ 44,926	\$ -	\$ -	\$ 44,926
Debt Service - Series 2018	\$ -	\$ 352,914	\$ -	\$ -	\$ 352,914
Debt Service - Series 2019	\$ -	\$ 302,537	\$ -	\$ -	\$ 302,537
Debt Service - Series 2019 K	\$ -	\$ 177,863	\$ -	\$ -	\$ 177,863
Debt Service - Series 2019 R	\$ -	\$ 1,669,166	\$ -	\$ -	\$ 1,669,166
Debt Service - Series 2019 R	\$ -	\$ 232,581	\$ -	\$ -	\$ 232,581
Debt Service - Series 2019 R	\$ -	\$ 307,210	\$ -	\$ -	\$ 307,210
Capital Projects	\$ -	\$ -	\$ 4,428,600	\$ -	\$ 4,428,600
Unassigned	\$ 623,994	\$ -	\$ -	\$ 1,263,210	\$ 1,887,204
Total Fund Balances	\$ 626,472	\$ 3,220,318	\$ 4,428,600	\$ 1,263,210	\$ 9,538,601
Total Liabilities & Fund Balance	\$ 786,257	\$ 3,388,839	\$ 4,428,600	\$ 1,263,210	\$ 9,866,907

Westside
Community Development District
General Fund

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

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 472,157	\$ 455,590	\$ 455,590	\$ -
Assessments - Direct Bill	\$ 94,070	\$ 70,553	\$ 70,553	\$ -
Interest	\$ 1,000	\$ 1,000	\$ 6,333	\$ 5,333
Total Revenues	\$ 567,228	\$ 527,142	\$ 532,476	\$ 5,333
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 6,000	\$ 2,800	\$ 3,200
FICA Expense	\$ 918	\$ 459	\$ 214	\$ 245
Engineering Fees	\$ 10,500	\$ 5,250	\$ 6,588	\$ (1,338)
Legal Services	\$ 40,000	\$ 20,000	\$ 12,634	\$ 7,366
Arbitrage Fees	\$ 3,250	\$ 1,350	\$ 1,350	\$ -
Management Fees	\$ 45,647	\$ 22,823	\$ 22,824	\$ (0)
Information Technology	\$ 1,800	\$ 900	\$ 900	\$ -
Website Maintenance	\$ 1,200	\$ 600	\$ 600	\$ -
Dissemination Fees	\$ 14,000	\$ 7,000	\$ 8,167	\$ (1,167)
Trustee Fees	\$ 20,142	\$ 13,321	\$ 13,321	\$ -
Assessment Roll Services	\$ 12,500	\$ 12,500	\$ 12,500	\$ -
Auditing Services	\$ 4,100	\$ -	\$ -	\$ -
Telephone	\$ 100	\$ 50	\$ -	\$ 50
Postage	\$ 2,250	\$ 1,125	\$ 527	\$ 598
Insurance - General Liability	\$ 9,693	\$ 9,693	\$ 9,262	\$ 431
Printing and Binding	\$ 1,500	\$ 750	\$ 655	\$ 95
Legal Advertising	\$ 1,800	\$ 900	\$ 4,772	\$ (3,872)
Other Current Charges	\$ 1,600	\$ 800	\$ -	\$ 800
Office Supplies	\$ 400	\$ 200	\$ 27	\$ 173
Misc. Expenses	\$ -	\$ -	\$ 654	\$ (654)
Property Appraiser's Fee	\$ 1,100	\$ 1,100	\$ 1,311	\$ (211)
Property Taxes	\$ 200	\$ 183	\$ 183	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 184,875	\$ 105,179	\$ 99,463	\$ 5,716

Westside
Community Development District
General Fund

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

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
<i>Operations & Maintenance</i>				
Field Expenditures				
Landscape Maintenance	\$ 223,115	\$ 111,557	\$ 124,982	\$ (13,425)
Oak Tree Maintenance	\$ 25,000	\$ 12,500	\$ -	\$ 12,500
Irrigation Repairs	\$ 15,000	\$ 7,500	\$ 11,045	\$ (3,545)
Plant Replacement	\$ 30,000	\$ 15,000	\$ -	\$ 15,000
Electric	\$ 1,650	\$ 825	\$ 179	\$ 646
Streetlighting	\$ 80,300	\$ 40,150	\$ 28,441	\$ 11,709
Irrigation Water	\$ 63,800	\$ 31,900	\$ 13,379	\$ 18,521
Property Insurance	\$ 5,000	\$ 5,000	\$ 1,189	\$ 3,811
Field Management	\$ 20,288	\$ 10,144	\$ 10,144	\$ (0)
Lake & Wetland Maintenance	\$ 19,845	\$ 9,923	\$ 10,900	\$ (977)
Sidewalk Repairs & Maintenance	\$ 4,000	\$ 2,000	\$ -	\$ 2,000
Contingency	\$ 26,000	\$ 13,000	\$ 13,906	\$ (906)
Stormwater/Lake Repair	\$ 15,000	\$ 7,500	\$ 21,115	\$ (13,615)
Total Operations & Maintenance	\$ 528,998	\$ 266,999	\$ 235,279	\$ 31,719
Total Expenditures	\$ 713,872	\$ 372,178	\$ 334,742	\$ 37,436
Excess (Deficiency) of Revenues over Expenditures	\$ (146,645)		\$ 197,733	
<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)		\$ 197,733	
Fund Balance - Beginning	\$ 261,645		\$ 428,738	
Fund Balance - Ending	\$ -		\$ 626,472	

Westside
Community Development District
Debt Service Fund Series 2005-2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2023

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
Revenues:				
Assessments - Direct Bill	\$ 110,963	\$ 83,222	\$ 83,222	\$ -
Interest	\$ -	\$ -	\$ 1,589	\$ 1,589
Total Revenues	\$ 110,963	\$ 83,222	\$84,811	\$ 1,589
Expenditures:				
Debt Service Obligation	\$ 110,963	\$ 43,364	\$ 43,364	\$ -
Total Expenditures	\$ 110,963	\$ 43,364	\$ 43,364	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$41,447	\$ 1,589
Fund Balance - Beginning	\$ -		\$ 91,675	
Fund Balance - Ending	\$ -		\$ 133,122	

Westside

Community Development District

Debt Service Fund Series 2007-2

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/23	Thru 03/31/23	Variance
Revenues:				
Assessments - Direct Bill	\$ 39,800	\$ 29,850	\$ 29,850	\$ -
Interest	\$ -	\$ -	\$ 780	\$ 780
Total Revenues	\$ 39,800	\$ 29,850	\$ 30,630	\$ 780
Expenditures:				
Debt Service Obligation	\$ 39,800	\$ 37,440	\$ 37,440	\$ -
Total Expenditures	\$ 39,800	\$ 37,440	\$ 37,440	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (6,810)	
Fund Balance - Beginning	\$ -		\$ 51,736	
Fund Balance - Ending	\$ -		\$ 44,926	

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

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 230,130	\$ 207,697	\$ 207,697	\$ -
Interest	\$ -	\$ -	\$ 1,655	\$ 1,655
Total Revenues	\$ 230,130	\$ 207,697	\$ 209,352	\$ 1,655
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		\$ 125,827	
Fund Balance - Beginning	\$ 108,325		\$ 227,087	
Fund Balance - Ending	\$ 111,405		\$ 352,914	

Westside
Community Development District
Debt Service Fund Series 2019
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2023

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 203,846	\$ 184,060	\$ 184,060	\$ -
Interest	\$ -	\$ -	\$ 1,356	\$ 1,356
Total Revenues	\$ 203,846	\$ 184,060	\$ 185,416	\$ 1,356
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		\$ 114,776	
Fund Balance - Beginning	\$ 82,804		\$ 187,761	
Fund Balance - Ending	\$ 85,371		\$ 302,537	

Westside
Community Development District
Debt Service Fund Series 2019R
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2023

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 811,922	\$ 734,023	\$ 734,023	\$ -
Assessments - Direct Bill	\$ 195,284	\$ 146,463	\$ 146,463	\$ -
Interest	\$ -	\$ -	\$ 8,404	\$ 8,404
Total Revenues	\$ 1,007,205	\$ 880,486	\$ 888,891	\$ 8,404
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)		\$ 661,034	
Fund Balance - Beginning	\$ 490,066		\$ 1,008,132	
Fund Balance - Ending	\$ 481,558		\$ 1,669,166	

Westside
Community Development District
Debt Service Fund Series 2019K
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2023

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 78,845	\$ 71,228	\$ 71,228	\$ -
Interest	\$ -	\$ -	\$ 1,156	\$ 1,156
Total Revenues	\$ 78,845	\$ 71,228	\$ 72,384	\$ 1,156
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		\$ 35,414	
Fund Balance - Beginning	\$ 48,212		\$ 142,449	
Fund Balance - Ending	\$ 53,117		\$ 177,863	

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

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 1,422	\$ 1,422
Total Revenues	\$ -	\$ -	\$ 1,422	\$ 1,422
Expenditures:				
Interest - 11/1	\$ -	\$ -	\$ -	\$ -
Principal - 5/1	\$ -	\$ -	\$ -	\$ -
Interest - 5/1	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 1,422	
Other Financing Sources/(Uses):				
Bond Proceeds	\$ -	\$ -	\$ 231,158	\$ 231,158
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 231,158	\$ 231,158
Net Change in Fund Balance	\$ -	\$ -	\$ 232,581	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 232,581	

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

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 1,879	\$ 1,879
Total Revenues	\$ -	\$ -	\$ 1,879	\$ 1,879
Expenditures:				
Interest - 11/1	\$ -	\$ -	\$ -	\$ -
Principal - 5/1	\$ -	\$ -	\$ -	\$ -
Interest - 5/1	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 1,879	
Other Financing Sources/(Uses):				
Bond Proceeds	\$ -	\$ -	\$ 305,332	\$ 305,332
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 305,332	\$ 305,332
Net Change in Fund Balance	\$ -	\$ -	\$ 307,210	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 307,210	

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

	Series 2007-2	Series 2018	Series 2019	Series 2019K	Series 2022 AA1	Series 2022 AA2	Total
Revenues							
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 1	\$ -	\$ -	\$ 94	\$ 9,303	\$ 17,701	\$ 27,099
Total Revenues	\$ 1	\$ -	\$ -	\$ 94	\$ 9,303	\$ 17,701	\$ 27,099
Expenditures:							
Miscellaneous Expense	\$ 354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 354
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay - COI	\$ -	\$ -	\$ -	\$ -	\$ 103,704	\$ 180,269	\$ 283,973
Total Expenditures	\$ 354	\$ -	\$ -	\$ -	\$ 103,704	\$ 180,269	\$ 284,327
Excess (Deficiency) of Revenues over Expenditures	\$ (353)	\$ -	\$ -	\$ 94	\$ (94,401)	\$ (162,568)	\$ (257,228)
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	\$ (353)	\$ -	\$ -	\$ 94	\$ 1,514,710	\$ 2,892,129	\$ 4,406,580
Fund Balance - Beginning	\$ 24,793	\$ 2	\$ 1	\$ 9,373	\$ (4,291)	\$ (7,857)	\$ 22,020
Fund Balance - Ending	\$ 24,440	\$ 2	\$ 1	\$ 9,467	\$ 1,510,419	\$ 2,884,272	\$ 4,428,600

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

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 20,365	\$ 20,365
Total Revenues	\$ -	\$ -	\$ 20,365	\$ 20,365
Expenditures:				
Miscellaneous Expense	\$ 1,500	\$ 750	\$ 228	\$ 522
Total Expenditures	\$ 1,500	\$ 750	\$ 228	\$ 522
Excess (Deficiency) of Revenues over Expenditures	\$ (1,500)		\$ 20,137	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ 115,000	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ 115,000	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 113,500		\$ 20,137	
Fund Balance - Beginning	\$ 1,212,507		\$ 1,243,073	
Fund Balance - Ending	\$ 1,326,007		\$ 1,263,210	

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	\$ 11,857	\$ 19,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 455,590
Assessments - Direct Bill	\$ 37,865	\$ -	\$ 9,170	\$ 10,206	\$ -	\$ 13,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,553
Assessments - Lot Closings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 816	\$ 990	\$ 1,130	\$ 1,203	\$ 1,142	\$ 1,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,333
Total Revenues	\$ 38,681	\$ 48,203	\$ 376,846	\$ 21,911	\$ 12,999	\$ 33,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 532,476

Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 200	\$ 600	\$ 800	\$ -	\$ 600	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800
FICA Expense	\$ 15	\$ 46	\$ 61	\$ -	\$ 46	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214
Engineering Fees	\$ 483	\$ 2,053	\$ -	\$ 3,845	\$ -	\$ 208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,588
Legal Services	\$ 827	\$ 1,533	\$ 533	\$ 3,908	\$ 5,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,634
Arbitrage Fees	\$ -	\$ 450	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350
Management Fees	\$ 3,804	\$ 3,804	\$ 3,804	\$ 3,804	\$ 3,804	\$ 3,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,824
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Dissemination Fees	\$ 1,167	\$ 1,167	\$ 1,458	\$ 1,458	\$ 1,458	\$ 1,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,167
Trustee Fees	\$ 8,364	\$ -	\$ -	\$ 2,788	\$ -	\$ 2,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,321
Assessment Roll Services	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500
Auditing Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 142	\$ 2	\$ 155	\$ 16	\$ 33	\$ 178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 527
Insurance - General Liability	\$ 9,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,262
Printing and Binding	\$ 176	\$ 106	\$ 60	\$ 134	\$ -	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 655
Legal Advertising	\$ 4,355	\$ 416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,772
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 0	\$ 13	\$ 13	\$ 0	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27
Misc. Expenses	\$ 120	\$ 105	\$ 110	\$ 105	\$ 107	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 654
Property Appraiser's Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,311
Property Taxes	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ 178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 41,841	\$ 10,549	\$ 8,145	\$ 16,308	\$ 12,132	\$ 10,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,463

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	\$ 22,919	\$ 20,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,982
Oak Tree Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 1,148	\$ -	\$ 2,141	\$ 6,154	\$ -	\$ 1,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,045
Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179
Streetlighting	\$ 4,684	\$ 4,684	\$ 4,670	\$ 4,670	\$ 4,867	\$ 4,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,441
Irrigation Water	\$ 3,402	\$ 1,556	\$ 2,203	\$ 2,846	\$ 805	\$ 2,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,379
Property Insurance	\$ 1,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,189
Field Management	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,144
Lake & Wetland Maintenance	\$ 2,337	\$ 4,075	\$ 1,075	\$ 1,262	\$ 1,075	\$ 1,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,900
Sidewalk Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ 10,106	\$ -	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,906
Stormwater/Lake Repair	\$ 11,615	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,115
Total Operations & Maintenance	\$ 46,509	\$ 41,949	\$ 32,222	\$ 47,172	\$ 31,387	\$ 36,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,279
Total Expenditures	\$ 88,350	\$ 52,498	\$ 40,367	\$ 63,480	\$ 43,519	\$ 46,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334,742
Excess (Deficiency) of Revenues over Expenditures	\$ (49,669)	\$ (4,295)	\$ 336,479	\$ (41,569)	\$ (30,520)	\$ (12,693)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,733
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (49,669)	\$ (4,295)	\$ 336,479	\$ (41,569)	\$ (30,520)	\$ (12,693)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,733

Westside
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2023

Gross Assessments \$ 536,423.46 \$ 244,548.00 \$ 216,717.00 \$ 864,258.87 \$ 83,866.00 \$ 1,945,813.33
 Net Assessments \$ 504,238.05 \$ 229,875.12 \$ 203,713.98 \$ 812,403.34 \$ 78,834.04 \$ 1,829,064.53

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	27.57% 12.57% 11.14% 44.42% 4.31% 100.00%					Total
							O&M Portion	2018 Debt Service	2019 Debt Service	2019 Refund Debt Service	2019 Parcel k Debt Service	
11/18/22	ACH	\$6,076.82	\$0.00	(\$121.54)	\$0.00	\$5,955.28	\$1,641.76	\$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	\$45,571.94	\$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	\$43.57	\$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	\$58.39	\$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	\$135,597.34	\$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	\$14,014.01	\$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	\$19.48	\$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	\$328.49	\$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	\$3,793.98	\$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	\$116.60	\$103.33	\$412.09	\$39.99	\$927.79
02/09/23	ACH	\$158.32	\$0.00	(\$3.17)	\$0.00	\$155.15	\$42.77	\$19.50	\$17.28	\$68.91	\$6.69	\$155.15
02/09/23	ACH	\$1,165.84	\$0.00	(\$23.31)	\$0.00	\$1,142.53	\$314.98	\$143.59	\$127.25	\$507.47	\$49.24	\$1,142.53
02/09/23	ACH	\$42,564.95	\$0.00	(\$851.30)	\$0.00	\$41,713.65	\$11,499.66	\$5,242.53	\$4,645.90	\$18,527.67	\$1,797.89	\$41,713.65
03/09/23	ACH	\$158.44	\$0.00	(\$3.17)	\$0.00	\$155.27	\$42.81	\$19.51	\$17.29	\$68.97	\$6.69	\$155.27
03/09/23	ACH	\$225.43	\$0.00	(\$45.1)	\$0.00	\$220.92	\$60.90	\$27.77	\$24.61	\$98.12	\$9.52	\$220.92
03/10/23	ACH	\$71,683.12	\$0.00	(\$1,433.66)	\$0.00	\$70,249.46	\$19,366.43	\$8,828.89	\$7,824.11	\$31,202.23	\$3,027.80	\$70,249.46
TOTAL		\$ 1,685,377.72	\$ -	\$ (33,707.55)	\$ 927.79	\$ 1,652,597.96	\$ 455,589.62	\$ 207,696.95	\$ 184,059.83	\$ 734,023.36	\$ 71,228.20	\$ 1,652,597.96

90%	Net Percent Collected
\$ 176,466.57	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

MATTAMY ORLANDO LLC							
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	Series 2019R	
				\$174,417.30	\$40,822.88		\$133,594.42
10/25/22	11/1/22	33443	\$87,208.65	\$87,208.65	\$20,411.44		\$66,797.21
1/25/23	2/1/23	34595	\$43,604.32	\$43,604.32	\$10,205.72		\$33,398.60
	5/1/23		\$43,604.32		\$0.00		\$0.00
				\$174,417.29	\$130,812.97	\$30,617.16	\$100,195.81

CORNERSTONE-ICM B-BAY LLC							
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	Series 2005 - 2	Series 2007 - 2
				\$185,669.52	\$34,906.52		\$39,800.00
10/25/22	11/1/22	1321	\$92,834.76	\$92,834.76	\$17,453.26		\$55,481.50
3/16/23	2/1/23	1400	\$46,417.38	\$46,417.38	\$8,726.63		\$9,950.00
	5/1/23		\$46,417.38		\$0.00		\$0.00
				\$185,669.52	\$139,252.14	\$26,179.89	\$83,222.25

GOLDEN CAY LLC							
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	Series 2019R	
				\$80,030.10	\$18,340.72		\$61,689.38
12/28/22	11/1/22	300075498	\$40,015.05	\$40,015.05	\$9,170.36		\$30,844.69
3/14/23	2/1/23	0300124876	\$20,007.52	\$20,007.52	\$4,585.17		\$15,422.35
	5/1/23		\$20,007.52		\$0.00		\$0.00
				\$80,030.09	\$60,222.57	\$13,755.53	\$46,267.04

SECTION 3

REBATE REPORT

\$1,860,000

Westside Community Development District

(Osceola County, Florida)

Special Assessment Revenue Bonds, Series 2019

(Windsor Parcel K)

**Dated: December 6, 2019
Delivered: December 6, 2019**

**Rebate Report to the Computation Date
December 6, 2024
Reflecting Activity To
February 28, 2023**



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AMTEC

American Municipal Tax-Exempt Compliance

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

www.amteccorp.com

April 6, 2023

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

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

Dear Ms. Costa:

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

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

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

We have scheduled our next Report as of November 30, 2023. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

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

For the December 6, 2024 Computation Date
Reflecting Activity from December 6, 2019 through February 28, 2023

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition & Construction Fund	0.117446%	678.36	(26,623.97)
Debt Service Reserve Fund	0.344813%	1,037.15	(12,378.06)
Capitalized Interest Fund	0.060446%	27.48	(2,116.04)
Costs of Issuance Account	0.000000%	0.00	0.00
Totals	0.188540%	\$1,742.99	\$(41,118.07)
Bond Yield	3.979551%		
Rebate Computation Credits			(6,043.89)
Net Rebatable Arbitrage			\$(47,161.96)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For purposes of computing Rebatale Arbitrage, investment activity is reflected from December 6, 2019, the date of the closing, to February 28, 2023, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of December 6, 2024.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between December 6, 2019 and February 28, 2023, the District made periodic payments into the Debt Service Fund that were used, along with the interest earned, to provide the required debt service payments.

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

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

DEFINITIONS

6. Computation Date

December 6, 2024.

7. Computation Period

The period beginning on December 6, 2019, the date of the closing, and ending on February 28, 2023.

8. Bond Year

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

9. Bond Yield

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

10. Taxable Investment Yield

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

11. Issue Price

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

12. Rebatable Arbitrage

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

13. Funds and Accounts

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

Fund	Account Number
Acquisition & Construction Fund	228722005
Revenue Account	228722000
Interest Account	228722001
Sinking Fund Account	228722002
Debt Service Reserve Fund	228722003
Prepayment Account	228722004

METHODOLOGY

Bond Yield

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

Investment Yield and Rebate Amount

The methodology used to calculate the Rebateable Arbitrage, as of February 28, 2023, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to December 6, 2024. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on December 6, 2024, is the Rebateable Arbitrage.

\$1,860,000
Westside Community Development District
(Osceola County, Florida)
Special Assessment Revenue Bonds, Series 2019
(Windsor Parcel K)
Delivered: December 6, 2019

Sources of Funds	
-------------------------	--

Par Amount	\$1,860,000.00
Totals	\$1,860,000.00

Uses of Funds	
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Acquisition & Construction Fund	\$1,472,398.61
Debt Service Reserve Fund	92,850.00
Capitalized Interest Fund	66,751.39
Costs of Issuance Account	178,000.00
Underwriter's Discount	50,000.00
Total	\$1,860,000.00

PROOF OF ARBITRAGE YIELD

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

Date	Debt Service	Present Value to 12/06/2019 @ 3.9795513505%
05/01/2020	29,781.39	29,312.45
11/01/2020	36,970.00	35,677.96
05/01/2021	36,970.00	34,981.89
11/01/2021	36,970.00	34,299.41
05/01/2022	36,970.00	33,630.25
11/01/2022	36,970.00	32,974.14
05/01/2023	36,970.00	32,330.82
11/01/2023	36,970.00	31,700.06
05/01/2024	36,970.00	31,081.61
11/01/2024	36,970.00	30,475.22
05/01/2025	36,970.00	29,880.66
11/01/2025	36,970.00	29,297.71
05/01/2026	36,970.00	28,726.12
11/01/2026	36,970.00	28,165.69
05/01/2027	36,970.00	27,616.19
11/01/2027	36,970.00	27,077.41
05/01/2028	36,970.00	26,549.14
11/01/2028	36,970.00	26,031.18
05/01/2029	36,970.00	25,523.32
11/01/2029	36,970.00	25,025.37
05/01/2030	36,970.00	24,537.14
11/01/2030	36,970.00	24,058.43
05/01/2031	36,970.00	23,589.06
11/01/2031	36,970.00	23,128.85
05/01/2032	36,970.00	22,677.61
11/01/2032	36,970.00	22,235.18
05/01/2033	41,970.00	24,749.91
11/01/2033	36,875.00	21,321.12
05/01/2034	41,875.00	23,739.75
11/01/2034	36,780.00	20,444.50
05/01/2035	41,780.00	22,770.71
11/01/2035	36,685.00	19,603.79
05/01/2036	41,685.00	21,841.10
11/01/2036	36,590.00	18,797.52
05/01/2037	41,590.00	20,949.34
11/01/2037	36,495.00	18,024.29
05/01/2038	126,495.00	61,255.01
11/01/2038	34,785.00	16,515.95
05/01/2039	149,785.00	69,730.58
11/01/2039	32,600.00	14,880.45
05/01/2040	152,600.00	68,296.15
11/01/2040	30,200.00	13,252.32
05/01/2041	155,200.00	66,775.96
11/01/2041	27,700.00	11,685.61
05/01/2042	157,700.00	65,229.92
11/01/2042	25,100.00	10,179.64
05/01/2043	160,100.00	63,663.89
11/01/2043	22,400.00	8,733.60
05/01/2044	162,400.00	62,083.28
11/01/2044	19,600.00	7,346.63
05/01/2045	164,600.00	60,493.00
11/01/2045	16,700.00	6,017.76
05/01/2046	171,700.00	60,664.18
11/01/2046	13,600.00	4,711.34
05/01/2047	173,600.00	58,965.57
11/01/2047	10,400.00	3,463.58
05/01/2048	175,400.00	57,275.00

PROOF OF ARBITRAGE YIELD

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

Date	Debt Service	Present Value to 12/06/2019 @ 3.9795513505%
11/01/2048	7,100.00	2,273.20
05/01/2049	182,100.00	57,165.26
11/01/2049	3,600.00	1,108.07
05/01/2050	183,600.00	55,409.17
	3,705,421.39	1,860,000.00

Proceeds Summary

Delivery date	12/06/2019
Par Value	1,860,000.00
Target for yield calculation	1,860,000.00

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/06/2019					
05/01/2020			29,781.39	29,781.39	29,781.39
11/01/2020			36,970.00	36,970.00	
05/01/2021			36,970.00	36,970.00	73,940.00
11/01/2021			36,970.00	36,970.00	
05/01/2022			36,970.00	36,970.00	73,940.00
11/01/2022			36,970.00	36,970.00	
05/01/2023			36,970.00	36,970.00	73,940.00
11/01/2023			36,970.00	36,970.00	
05/01/2024			36,970.00	36,970.00	73,940.00
11/01/2024			36,970.00	36,970.00	
05/01/2025			36,970.00	36,970.00	73,940.00
11/01/2025			36,970.00	36,970.00	
05/01/2026			36,970.00	36,970.00	73,940.00
11/01/2026			36,970.00	36,970.00	
05/01/2027			36,970.00	36,970.00	73,940.00
11/01/2027			36,970.00	36,970.00	
05/01/2028			36,970.00	36,970.00	73,940.00
11/01/2028			36,970.00	36,970.00	
05/01/2029			36,970.00	36,970.00	73,940.00
11/01/2029			36,970.00	36,970.00	
05/01/2030			36,970.00	36,970.00	73,940.00
11/01/2030			36,970.00	36,970.00	
05/01/2031			36,970.00	36,970.00	73,940.00
11/01/2031			36,970.00	36,970.00	
05/01/2032			36,970.00	36,970.00	73,940.00
11/01/2032			36,970.00	36,970.00	
05/01/2033	5,000	3.800%	36,970.00	41,970.00	78,940.00
11/01/2033			36,875.00	36,875.00	
05/01/2034	5,000	3.800%	36,875.00	41,875.00	78,750.00
11/01/2034			36,780.00	36,780.00	
05/01/2035	5,000	3.800%	36,780.00	41,780.00	78,560.00
11/01/2035			36,685.00	36,685.00	
05/01/2036	5,000	3.800%	36,685.00	41,685.00	78,370.00
11/01/2036			36,590.00	36,590.00	
05/01/2037	5,000	3.800%	36,590.00	41,590.00	78,180.00
11/01/2037			36,495.00	36,495.00	
05/01/2038	90,000	3.800%	36,495.00	126,495.00	162,990.00
11/01/2038			34,785.00	34,785.00	
05/01/2039	115,000	3.800%	34,785.00	149,785.00	184,570.00
11/01/2039			32,600.00	32,600.00	
05/01/2040	120,000	4.000%	32,600.00	152,600.00	185,200.00
11/01/2040			30,200.00	30,200.00	
05/01/2041	125,000	4.000%	30,200.00	155,200.00	185,400.00
11/01/2041			27,700.00	27,700.00	
05/01/2042	130,000	4.000%	27,700.00	157,700.00	185,400.00
11/01/2042			25,100.00	25,100.00	
05/01/2043	135,000	4.000%	25,100.00	160,100.00	185,200.00
11/01/2043			22,400.00	22,400.00	
05/01/2044	140,000	4.000%	22,400.00	162,400.00	184,800.00
11/01/2044			19,600.00	19,600.00	
05/01/2045	145,000	4.000%	19,600.00	164,600.00	184,200.00
11/01/2045			16,700.00	16,700.00	
05/01/2046	155,000	4.000%	16,700.00	171,700.00	188,400.00
11/01/2046			13,600.00	13,600.00	
05/01/2047	160,000	4.000%	13,600.00	173,600.00	187,200.00
11/01/2047			10,400.00	10,400.00	
05/01/2048	165,000	4.000%	10,400.00	175,400.00	185,800.00

BOND DEBT SERVICE

\$1,860,000

Westside Community Development District
 (Osceola County, Florida)
 Special Assessment Revenue Bonds, Series 2019
 (Windsor Parcel K)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2048			7,100.00	7,100.00	
05/01/2049	175,000	4.000%	7,100.00	182,100.00	189,200.00
11/01/2049			3,600.00	3,600.00	
05/01/2050	180,000	4.000%	3,600.00	183,600.00	187,200.00
	1,860,000		1,845,421.39	3,705,421.39	3,705,421.39

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.979551%)
12/06/19	Beg Bal	-1,472,398.61	-1,793,047.37
04/02/20		-12,632.61	-15,189.56
04/20/20		1,472,743.00	1,767,353.37
11/12/20		3,500.00	4,108.30
02/28/23	Bal	9,449.65	10,133.14
02/28/23	Acc	16.93	18.15

12/06/24	TOTALS:	678.36	-26,623.97

ISSUE DATE:	12/06/19	REBATABLE ARBITRAGE:	-26,623.97
COMP DATE:	12/06/24	NET INCOME:	678.36
BOND YIELD:	3.979551%	TAX INV YIELD:	0.117446%

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.979551%)
12/06/19	Beg Bal	-92,850.00	-113,070.23
01/03/20		9.92	12.04
02/04/20		11.80	14.28
03/03/20		9.77	11.78
04/02/20		4.40	5.29
05/04/20		0.76	0.91
06/02/20		0.79	0.94
07/02/20		0.46	0.55
08/04/20		0.43	0.51
09/02/20		0.39	0.46
10/02/20		0.38	0.45
11/03/20		0.39	0.46
12/02/20		0.34	0.40
01/05/21		0.34	0.40
02/02/21		0.39	0.45
03/02/21		0.36	0.42
04/02/21		0.39	0.45
05/04/21		0.38	0.44
06/02/21		0.39	0.45
07/02/21		0.38	0.43
08/03/21		0.39	0.44
09/02/21		0.39	0.44
10/04/21		0.38	0.43
11/02/21		0.39	0.44
12/02/21		0.38	0.43
01/04/22		0.39	0.44
02/02/22		0.39	0.44
03/02/22		0.36	0.40
04/04/22		0.39	0.43
05/03/22		0.38	0.42
06/02/22		0.39	0.43
07/05/22		0.38	0.42
08/02/22		0.39	0.43
09/02/22		61.24	66.95
10/04/22		114.47	124.70
11/02/22		140.42	152.50
12/02/22		148.81	161.08
01/04/23		173.49	187.14
02/02/23		184.56	198.47

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.979551%)
02/28/23	Bal	92,850.00	99,565.86
02/28/23	Acc	166.70	178.76

12/06/24	TOTALS:	1,037.15	-12,378.06

ISSUE DATE:	12/06/19	REBATABLE ARBITRAGE:	-12,378.06
COMP DATE:	12/06/24	NET INCOME:	1,037.15
BOND YIELD:	3.979551%	TAX INV YIELD:	0.344813%

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.979551%)
12/06/19	Beg Bal	-66,751.39	-81,288.05
01/03/20		7.13	8.66
02/04/20		8.48	10.26
03/03/20		7.02	8.47
04/02/20		3.16	3.80
05/01/20		29,781.39	35,695.91
05/04/20		0.55	0.66
06/02/20		0.31	0.37
07/02/20		0.18	0.21
08/04/20		0.17	0.20
09/02/20		0.16	0.19
10/02/20		0.15	0.18
11/02/20		36,970.00	43,442.90
11/03/20		0.16	0.19
12/02/20		0.01	0.01

12/06/24	TOTALS:	27.48	-2,116.04

ISSUE DATE:	12/06/19	REBATABLE ARBITRAGE:	-2,116.04
COMP DATE:	12/06/24	NET INCOME:	27.48
BOND YIELD:	3.979551%	TAX INV YIELD:	0.060446%

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.979551%)
12/06/19	Beg Bal	-178,000.00	-216,763.61
12/06/19		15,000.00	18,266.60
12/06/19		12,500.00	15,222.16
12/06/19		3,500.00	4,262.21
12/06/19		37,500.00	45,666.49
12/06/19		42,500.00	51,755.36
12/06/19		3,500.00	4,262.21
12/06/19		8,000.00	9,742.18
12/06/19		2,500.00	3,044.43
12/06/19		5,425.00	6,606.42
12/06/19		6,500.00	7,915.52
12/06/19		37,500.00	45,666.49
12/06/19		3,575.00	4,353.54

12/06/24	TOTALS:	0.00	0.00

ISSUE DATE:	12/06/19	REBATABLE ARBITRAGE:	0.00
COMP DATE:	12/06/24	NET INCOME:	0.00
BOND YIELD:	3.979551%	TAX INV YIELD:	0.000000%

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.979551%)
12/06/20		-1,760.00	-2,060.47
12/06/21		-1,780.00	-2,003.36
12/06/22		-1,830.00	-1,980.06

12/06/24	TOTALS:	-5,370.00	-6,043.89

ISSUE DATE: 12/06/19 REBATABLE ARBITRAGE: -6,043.89
 COMP DATE: 12/06/24
 BOND YIELD: 3.979551%

SECTION 4

<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				Nov	\$ 9,170.36	\$ 30,844.69	\$ 40,015.05	Paid 12/28/22
		Series 2019	\$ 61,689.38		Feb	\$ 4,585.18	\$ 15,422.35	\$ 20,007.52	Paid 3/31/23
					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				Nov	\$ 20,411.44	\$ 66,797.21	\$ 87,208.65	Paid 11/1/22
		Series 2019	\$ 133,594.42		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								
	07-25-27-5461-0001-0015	\$ 34,906.52	\$ 150,763.00	\$ 185,669.52	Nov	\$ 17,453.26	\$ 75,381.50	\$ 92,834.76	Paid 11/1/22
					Feb	\$ 8,726.63	\$ 37,690.75	\$ 46,417.38	Paid 3/20/23
		Series 2005	\$ 110,963.00		May	\$ 8,726.63	\$ 37,690.75	\$ 46,417.38	
		Series 2007	\$ 39,800.00		Total	\$ 34,906.52	\$ 150,763.00	\$ 185,669.52	

SECTION 5



MARY JANE ARRINGTON
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS

April 25, 2023

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

RE: Westside Community Development District – Registered Voters

Dear Ms. Vanderbilt:

Thank you for your letter requesting confirmation of the number of registered voters within the Westside Community Development District as of April 15, 2023.

The number of registered voters within the Westside CDD is 1,245 as of April 15, 2023.

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

Respectfully yours,

Mary Jane Arrington
Supervisor of Elections

RECEIVED

APR 28 2023

GMS-CF, LLC

Vote
Osceola