

*Westside Community
Development District*

Agenda

August 6, 2024

AGENDA

Westside

Community Development District

219 E. Livingston Street, Orlando, FL 32801

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

July 30, 2024

**Board of Supervisors
Westside Community
Development District**

Dear Board Members:

The Board of Supervisors of Westside Community Development District will meet **Tuesday, August 6, 2024 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. Approval of Minutes of the June 4, 2024 Meeting
4. Organizational Matters
 - A. Appointment of Individual(s) to Fulfill Seats #2, #4 & #5
 - B. Consideration of Resume(s)/Letter(s) of Interest
 - C. Administration of Oaths of Office to Newly Appointed Supervisor(s)
 - D. Election of Officers
 - E. Consideration of Resolution 2024-09 Electing Officers
5. Public Hearing
 - A. Consideration of Resolution 2024-07 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2024-08 Imposing Special Assessments and Certifying an Assessment Roll
6. Consideration of RFQ for Professional Engineering and Authorization to Issue
7. Consideration of Resolution 2024-06 Resetting Public Hearing for Parking Rules
8. Adoption of Goals and Objectives
9. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Discussion of Direct Bill Status
 - iv. Approval of Fiscal Year 2025 Meeting Schedule
10. Supervisor's Requests
11. Other Business
12. Adjournment

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

Sincerely,

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

Sincerely,

A handwritten signature in black ink, appearing to read "J.M. Showe". The signature is stylized with a large, sweeping flourish that extends to the left and underlines the text.

Jason M. Showe
District Manager

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

SECTION III

**MINUTES OF MEETING
WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Westside Community Development District was held Tuesday, **June 4, 2024** 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
Milagros Solano <i>by phone</i>	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jay Lazarovich	Latham Shuker
Mark Vincutonis	District Engineer
Thomas Santos	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 no comments, the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Consideration of Resume(s)/Letter(s) of Interest

Mr. Showe stated we received a letter of interest from Ms. Solano that was included in the agenda package.

B. Appointment of Individuals to Fill seats 2, 3, 4 & 5

On MOTION by Mr. Bagwell seconded by Mr. Franklin with all in favor Milagros Solano was appointed to seat 3 with a term ending November 2026.

C. Administration of Oaths of Office to Newly Appointed Supervisor(s)

The oath of office will be administered prior to the next meeting.

D. Consideration of Resolution 2024-04 Electing Officers

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor Resolution 2024-04 was approved adding Ms. Solano as an assistant secretary:

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the February 6, 2024 Meeting

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the minutes of the February 6, 2024 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

Ratification of Series 2022-2 Requisitions 6-8

On MOTION by Mr. Stewart seconded by Mr. Franklin with all in favor Requisitions 6-8 from the Series 2022-3 bonds were ratified.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2024-01 Ratifying the Conveyance of Infrastructure Improvements

Mr. Lazarovich stated this is for the conveyance of utilities from Mattamy to the CDD then from the CDD to Toho Water Authority.

On MOTION by Mr. Stewart seconded by Mr. Bagwell with all in favor Resolution 2024-01 ratifying the conveyance of infrastructure improvements was approved.

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2024-02
Approving the Conveyance of Real Property
and Infrastructure Improvements**

Mr. Lazarovich stated this is tract 1R it is a stormwater pond also in Solera Phase 3. We have gone back and forth with Mattamy’s counsel for our form documents. We have accepted some of their changes, however we have gone back and forth on the bill of sale. They are requesting that the indemnification is taken out and they want the pond transferred as is. That is not normally what we would do. Under our bond documents we have told them that they are required to transfer the pond to us in a condition reasonable satisfaction to the district. If we deny this request and I have spoken with Jan and we don’t believe we should accept these changes, they could come back and say we are not being reasonable, but we suggest that you deny these comments and we can go back and negotiate further. We don’t recommend accepting these changes.

Mr. Vincutonis asked are they done with the punch list items? I have been out there three or four times and there is trash, barren areas, and silt on the bottom on the pond.

EIGHTH ORDER OF BUSINESS

**Consideration of Resolution 2024-03
Approving the Proposed Fiscal Year 2025
Budget and Setting a Public Hearing**

Mr. Showe stated Resolution 2024-03 approves the proposed fiscal year 20025 budget, sets the public hearing for August 6, 2024 and authorizes staff to provide the approved budget to the county and post it on the district’s website. The budget is similar to what you have seen in the past and we were able to keep the assessments level.

On MOTION by Mr. Stewart seconded by Mr. Bagwell with all in favor Resolution 2024-03 approving the proposed fiscal year 2025 budget and setting the public hearing for August 6, 2024 for final adoption was approved.

NINTH ORDER OF BUSINESS

**Consideration of Agreement with Florida
Native Plant Society**

Mr. Showe stated there is a tract that apparently has some rare seeds and the Florida Plant Society has inspected the area and propose to collect some seeds. They wouldn’t take any plants

with them. District counsel and the engineer have looked at the request and they don't see any issues with it.

On MOTION by Mr. Stewart seconded by Mr. Bagwell with all in favor the agreement with Florida Native Plant Society for seed collection was approved.

TENTH ORDER OF BUSINESS Discussion of Access/Property Transfer Request

Mr. Showe stated this is a request of the Caribe Cove Condominium Association to transfer a piece of property to them. It is a conservation area and staff does not recommend approval of the request.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the request was denied.

ELEVENTH ORDER OF BUSINESS Discussion of Towing Rules

TWELFTH ORDER OF BUSINESS Consideration of Resolution 2024-02 Setting the Public Hearing on Parking and Towing Rules

Mr. Lazarovich stated we prepared Resolution 2024-02 setting the public hearing on parking and towing rules. This would be within Calabria on the west side, those are CDD owned streets. There is a map attached to the resolution.

Mr. Showe stated the crux is how do you enforce the policy. We don't have staff out there doing it. Does the HOA have parking rules for street parking?

Mr. Franklin stated new this week is a new ordinance HB 306 that clarifies what you can and can't do. The governor said yesterday he was going to sign the bill. It was primarily for HOAs but did make comment about CDDs as well. You might want to check that and make sure it doesn't conflict.

Mr. Showe stated based on our experience in terms of street parking, if the HOA is going to be the enforcement arm, CDDs will enter into an agreement with the HOA giving them permission to enforce parking on CDD roads.

Mr. Stewart stated I think we just give them permission for enforcement.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor Resolution 2024-02 setting the public hearing on the parking and towing policies was approved.

**THIRTEENTH ORDER OF BUSINESS Ratification of the Tolling Agreement
Related to Pond 4**

Mr. Lazarovich stated the tolling agreement was entered into by both parties in regard to pond 4 phase 2. There was some negotiation and we wanted to bring this back to the board, we had previously asked the board to approve us filing a complaint to protect the statute of limitations and this agreement now does that. It goes from May 9th until one of the parties decides to terminate the agreement. There has been no notice and it requires 60-days' notice to terminate.

On MOTION by Mr. Stewart seconded by Mr. Bagwell with all in favor the Tolling Agreement related to Pond 4 was ratified.

FOURTEENTH ORDER OF BUSINESS Staff Reports

A. Attorney

i. Annual Reminder on Florida Laws for Public Officials

Mr. Lazarovich stated we have two memos in the agenda. The first is our annual ethics reminder.

ii. Memo Regarding Recently Enacted Legislation

Mr. Lazarovich stated the second memo is regarding new legislation that goes into effect July 1st. This sets forth your requirements and GMS is going to prepare performance goals and objectives and by October 1, 2024 is when we need to begin setting forth every year their goals and objectives and the following year by December 1st, post that on the website that you have met those objectives or failed to meet them. There was also one other change to Chapter 190, F.S., there used to be a requirement that once you pass a certain population threshold you had to have a referendum on incorporation that has been removed from the statute. It doesn't apply to the CDD.

I want to update you on Paradise Palms, there are three ponds we previously discussed that they requested that the CDD take over maintenance and we have been going back and forth with their counsel. We put their counsel on notice that if the CDD were to begin maintaining and owning the ponds, they have to be open to the public. It is within a gated area, and I have not heard back from them and that was the middle of May.

B. Engineer

There being no comments, the next item followed.

C. Manager

i. Approval of Check Register

On MOTION by Mr. Franklin seconded by Mr. Bagwell with all in favor the check register was approved.
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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. Presentation of Series 2018, 2019, 2022-1 and 2022-2 Arbitrage Rebate Calculation Reports

Mr. Showe stated a copy of the Series 2018, 2019, 2022-1 and 2022-2 arbitrage rebate reports were included in your agenda package.

v. General Election Qualifying Period & Process

Mr. Showe stated we have two seats that are up for election, seat 1 Mr. Bagwell, and seat 2 which is vacant. The official qualifying period is noon Monday June 10 through noon June 14th.

vi. Presentation of Number of Registered Voters, 1,281

A copy of the letter from the supervisor of elections indicating that there are 1, 281 registered voters residing in the district was included in the agenda package.

FIFTEENTH ORDER OF BUSINESS Supervisor's Requests

There being no comments, the next item followed.

SIXTEENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

SEVENTEENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the meeting adjourned at 11:40 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION E

RESOLUTION 2024-09

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 **August 6, 2024** desires to elect the below recited persons to the offices specified.

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

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

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

PASSED AND ADOPTED THIS 6th DAY OF AUGUST, 2024.

Chairman/Vice Chairman

Secretary/Assistant Secretary

SECTION V

SECTION A

RESOLUTION 2024-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2024, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Westside Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, the Board set August 6, 2024, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

Section 1. Budget

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

Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2024 and/or revised projections for Fiscal Year 2025.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Budget for Westside Community Development District for the Fiscal Year Ending September 30, 2025,” as adopted by the Board of Supervisors on August 6, 2024.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Westside Community Development District, for the fiscal year beginning October 1, 2024, and ending September 30, 2025, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND(S) – SERIES 2005-2	\$ _____
DEBT SERVICE FUND(S) – SERIES 2007-2	\$ _____
DEBT SERVICE FUND(S) – SERIES 2018	\$ _____
DEBT SERVICE FUND(S) – SERIES 2019	\$ _____
DEBT SERVICE FUND(S) – SERIES 2019 REFUNDING	\$ _____
DEBT SERVICE FUND(S) – SERIES 2019 PARCEL K	\$ _____
DEBT SERVICE FUND(S) – SERIES 2022 AA1	\$ _____
DEBT SERVICE FUND(S) – SERIES 2022 AA2	\$ _____
CAPITAL RESERVE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

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

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

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

Introduced, considered favorably, and adopted this **6th day of August, 2024.**

ATTEST:

**WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Westside
Community Development District

Proposed Budget
FY2025



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Westside
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY2025
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Revenues

Assessments - Tax Roll	\$ 589,729	\$ 564,860	\$ 24,869	\$ 589,729	\$ 589,729
Interest Income	\$ 1,000	\$ 8,225	\$ 2,742	\$ 10,966	\$ 1,000
Miscellaneous Revenue	\$ -	\$ 3,017	\$ -	\$ 3,017	\$ -
Carry Forward Balance	\$ 259,257	\$ 393,702	\$ -	\$ 393,702	\$ 259,753

Total Revenues	\$ 849,987	\$ 969,804	\$ 27,611	\$ 997,415	\$ 850,482
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Expenditures

Administrative

Supervisor Fees	\$ 12,000	\$ 1,800	\$ 1,200	\$ 3,000	\$ 12,000
FICA Expense	\$ 918	\$ 138	\$ 92	\$ 230	\$ 918
Engineering Fees	\$ 15,000	\$ 4,865	\$ 1,622	\$ 6,487	\$ 15,000
Legal Services	\$ 40,000	\$ 17,888	\$ 6,000	\$ 23,888	\$ 40,000
Arbitrage Fees	\$ 3,600	\$ 2,250	\$ 1,350	\$ 3,600	\$ 3,600
Management Fees	\$ 48,386	\$ 36,290	\$ 12,097	\$ 48,386	\$ 52,015
Information Technology	\$ 1,908	\$ 1,431	\$ 477	\$ 1,908	\$ 2,004
Website Maintenance	\$ 1,272	\$ 954	\$ 318	\$ 1,272	\$ 1,336
Dissemination Fees	\$ 22,260	\$ 16,695	\$ 5,565	\$ 22,260	\$ 23,373
Trustee Fees	\$ 29,042	\$ 20,033	\$ 9,010	\$ 29,042	\$ 29,042
Assessment Roll Services	\$ 13,250	\$ 13,250	\$ -	\$ 13,250	\$ 13,913
Auditing Services	\$ 4,950	\$ -	\$ 3,850	\$ 3,850	\$ 4,950
Telephone	\$ 100	\$ -	\$ 25	\$ 25	\$ 100
Postage	\$ 2,250	\$ 422	\$ 141	\$ 562	\$ 2,250
Insurance - General Liability	\$ 10,188	\$ 9,586	\$ -	\$ 9,586	\$ 10,545
Printing and Binding	\$ 1,500	\$ 168	\$ 300	\$ 468	\$ 1,500
Legal Advertising	\$ 1,800	\$ -	\$ 450	\$ 450	\$ 1,800
Other Current Charges	\$ 1,600	\$ 938	\$ 330	\$ 1,268	\$ 1,600
Office Supplies	\$ 400	\$ 37	\$ 12	\$ 50	\$ 400
Property Appraiser's Fee	\$ 1,400	\$ 1,265	\$ -	\$ 1,265	\$ 1,400
Property Taxes	\$ 200	\$ 4	\$ 196	\$ 200	\$ 200
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175

Total Administrative	\$ 212,199	\$ 128,188	\$ 43,034	\$ 171,222	\$ 218,121
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Westside
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY2025
<i>Operations & Maintenance</i>					
Landscape Maintenance	\$ 332,250	\$ 249,188	\$ 83,063	\$ 332,250	\$ 348,863
Oak Tree Maintenance	\$ 25,000	\$ -	\$ 8,333	\$ 8,333	\$ 25,000
Irrigation Repairs	\$ 20,000	\$ 34,067	\$ 9,866	\$ 43,933	\$ 25,000
Plant Replacement	\$ 30,000	\$ 7,140	\$ 35,419	\$ 42,560	\$ 30,000
Electric	\$ 1,815	\$ 277	\$ 92	\$ 370	\$ 1,997
Streetlighting	\$ 64,680	\$ 43,662	\$ 14,803	\$ 58,465	\$ 64,311
Irrigation Water	\$ 70,180	\$ 32,563	\$ 10,854	\$ 43,418	\$ 47,759
Property Insurance	\$ 1,784	\$ 1,701	\$ -	\$ 1,701	\$ 1,922
Field Management	\$ 21,505	\$ 16,129	\$ 5,376	\$ 21,505	\$ 22,581
Lake & Wetland Maintenance	\$ 25,574	\$ 14,265	\$ 4,755	\$ 19,020	\$ 24,653
Sidewalk Repairs & Maintenance	\$ 4,000	\$ -	\$ 1,000	\$ 1,000	\$ 4,000
Contingency	\$ 26,000	\$ 6,472	\$ 2,157	\$ 8,629	\$ 36,275
Stormwater/Lake Repair	\$ 15,000	\$ 590	\$ -	\$ 590	\$ -
Total Operations & Maintenance	\$ 637,788	\$ 406,054	\$ 175,719	\$ 581,773	\$ 632,361
Total Expenditures	\$ 849,987	\$ 534,242	\$ 218,753	\$ 752,995	\$ 850,482
Excess Revenues/(Expenditures)	\$ -	\$ 435,562	\$ (191,142)	\$ 244,420	\$ -

	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
Net Assessments	\$566,228	\$566,228	\$566,228	\$589,729	\$589,729
Add: Discounts & Collections	\$36,142	\$36,142	\$36,142	\$37,642	\$37,642
Gross Assessments	\$602,370	\$602,370	\$602,370	\$627,372	\$627,372
Units	3828.11	3828.11	3828.11	3987.11	3987.11
Per Unit Gross Assessment	\$157	\$157	\$157	\$157	\$157
Net Assessments	\$566,228	\$566,228	\$566,228	\$589,729	\$589,729
Total Developable Units	3828.11	3828.11	3828.11	3987.11	3987.11
Per Unit Net Assessments	\$148	\$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 mowing, and pest control services. The District has contracted with Yellowstone Landscape.

Description	Monthly Amount	Annual Amount
Original Agreement	\$7,804	\$93,648
Solara Ponds	\$1,025	\$12,300
Solara Phase 1	\$5,002	\$60,024
Solara Phase 2	\$3,791	\$45,491
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		\$348,863

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	\$65	\$782
	Contingency		\$1,215
Total			\$1,997

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	\$5,500	\$66,000
	Contingency - Streetlight		\$5,148
Total			\$71,148

**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	\$5,000	\$60,000
2118575-1124768	2400 Blk Even Westside Blvd	\$40	\$480
2118575-920460	0 Westside Blvd Reclaim D	\$40	\$480
	Contingency		\$16,238
Total			\$77,198

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		\$1,314
Total		\$ 24,653

**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
Capital Reserve Fund**

	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues					
Interest	\$ -	\$ 28,722	\$ 9,574	\$ 38,296	\$ -
Carry Forward Surplus	\$ 1,282,718	\$ 1,283,093	\$ -	\$ 1,283,093	\$ 1,285,537
Total Revenues	\$ 1,282,718	\$ 1,311,815	\$ 9,574	\$ 1,321,389	\$ 1,285,537
Expenditures					
Miscellaneous Expense	\$ 1,500	\$ 352	\$ 500	\$ 852	\$ 1,500
Capital Outlay - Landscaping	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 50,000
Total Expenditures	\$ 1,500	\$ 352	\$ 35,500	\$ 35,852	\$ 51,500
Excess Revenues/(Expenditures)	\$ 1,281,218	\$ 1,311,463	\$ (25,926)	\$ 1,285,537	\$ 1,234,037

Westside
Community Development District
Capital Reserve Budget

Revenues:

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:

Miscellaneous Expense

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

Capital Outlay - Landscaping

Represents the landscaping expenses within the District, including: General (mowing, edging, trimming, weeding, pruning and maintenance), irrigation inspection, fertilization, and pest control services.

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

	Adopted Budget FY2024	Proposed Budget FY2025
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 FY2024	Proposed Budget FY2025
<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 FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues					
Assessments	\$ 230,130	\$ 230,418	\$ -	\$ 230,418	\$ 230,130
Interest	\$ -	\$ 9,761	\$ 3,254	\$ 13,015	\$ -
Carryforward Surplus (1)	\$ 120,257	\$ 125,715	\$ -	\$ 125,715	\$ 140,098
Total Revenues	\$ 350,387	\$ 365,894	\$ 3,254	\$ 369,148	\$ 370,228
Expenditures					
Interest - 11/1	\$ 82,025	\$ 82,025	\$ -	\$ 82,025	\$ 80,400
Interest - 5/1	\$ 82,025	\$ 82,025	\$ -	\$ 82,025	\$ 80,400
Principal - 5/1	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 70,000
Total Expenditures	\$ 229,050	\$ 229,050	\$ -	\$ 229,050	\$ 230,800
Excess Revenues/(Expenditures)	\$ 121,337	\$ 136,844	\$ 3,254	\$ 140,098	\$ 139,428

Interest - 11/1/2025 \$ 78,650

(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
11/01/24	\$ 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
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
		\$ 3,210,000.00	\$ 2,489,485.00	\$ 5,699,485.00

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 FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues					
Assessments	\$ 203,846	\$ 204,195	\$ -	\$ 204,195	\$ 203,846
Interest	\$ -	\$ 8,168	\$ 2,723	\$ 10,890	\$ -
Carryforward Surplus (1)	\$ 93,051	\$ 97,865	\$ -	\$ 97,865	\$ 108,847
Total Revenues	\$ 296,897	\$ 310,228	\$ 2,723	\$ 312,951	\$ 312,693
Expenditures					
Interest - 11/1	\$ 69,552	\$ 69,552	\$ -	\$ 69,552	\$ 68,374
Interest - 5/1	\$ 69,552	\$ 69,552	\$ -	\$ 69,552	\$ 68,374
Principal - 5/1	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000
Total Expenditures	\$ 204,104	\$ 204,104	\$ -	\$ 204,104	\$ 201,748
Excess Revenues/(Expenditures)	\$ 92,793	\$ 106,125	\$ 2,723	\$ 108,847	\$ 110,946

Interest - 11/1/2025 \$ 67,106.25

(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
11/01/24	\$ 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
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
		\$ 3,000,000.00	\$ 2,220,893.13	\$ 5,220,893.13

Westside
Community Development District
Special Assessment Revenue Bonds - Series 2019

Allocation Methodology							
For Solara Phase 2 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	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 FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues					
Assessments	\$ 1,007,205	\$ 1,009,584	\$ -	\$ 1,009,584	\$ 1,007,205
Interest	\$ -	\$ 46,164	\$ 15,388	\$ 61,551	\$ -
Carryforward Surplus (1)	\$ 816,035	\$ 542,367	\$ -	\$ 542,367	\$ 602,389
Total Revenues	\$ 1,823,240	\$ 1,598,115	\$ 15,388	\$ 1,613,503	\$ 1,609,595
Expenditures					
Interest - 11/1	\$ 218,057	\$ 218,057	\$ -	\$ 218,057	\$ 207,994
Interest - 5/1	\$ 218,057	\$ 218,057	\$ -	\$ 218,057	\$ 207,994
Principal - 5/1	\$ 575,000	\$ 575,000	\$ -	\$ 575,000	\$ 595,000
Total Expenditures	\$ 1,011,114	\$ 1,011,114	\$ -	\$ 1,011,114	\$ 1,010,989
Excess Revenues/(Expenditures)	\$ 812,126	\$ 587,001	\$ 15,388	\$ 602,389	\$ 598,606

Interest - 11/1/2025 \$ 196,838.13

(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
11/01/24	\$ 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
		\$ 10,975,000.00	\$ 3,536,218.13	\$ 14,511,218.13

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	Par Debt Per Unit	Par Debt Per	Net Annual	Gross Annual		
		2005-1	2007-1	Unit	Debt	Debt	Maximum	
				Combined	Assessment	Assessment Per	Annual Debt	Service
					Per Unit	Unit (1)		
Single Family 70' - Calabria	75	\$ 10,518	\$ 1,673	\$ 12,191	\$ 948	\$ 1,008	\$ 71,093	
LR - Paradise Palms	553	\$ 0	\$ 4,714	\$ 4,714	\$ 357	\$ 379	\$ 197,216	
Townhome - Caribe Cove	187	\$ 5,259	\$ 1,673	\$ 6,932	\$ 537	\$ 572	\$ 100,462	
Single Family 50' - Tuscany	68	\$ 6,299	\$ 1,673	\$ 7,971	\$ 618	\$ 658	\$ 42,051	
Townhome - Bayhama Bay II	170	\$ 5,259	\$ 1,673	\$ 6,932	\$ 537	\$ 572	\$ 91,329	
Townhome - Golden Cay	124	\$ 4,750	\$ 1,673	\$ 6,423	\$ 497	\$ 529	\$ 61,689	
Townhome - Parcel K	100	\$ 5,249	\$ 1,673	\$ 6,922	\$ 536	\$ 571	\$ 53,643	
Single Family 40' - Parcel K	77	\$ 5,774	\$ 1,673	\$ 7,447	\$ 577	\$ 614	\$ 44,461	
Single Family 50' - Parcel K	14	\$ 6,299	\$ 1,673	\$ 7,971	\$ 618	\$ 658	\$ 8,658	
Townhome - Parcel L	158	\$ 5,249	\$ 1,673	\$ 6,922	\$ 536	\$ 571	\$ 84,756	
Single Family 50' - Parcel L	192	\$ 6,299	\$ 1,673	\$ 7,971	\$ 618	\$ 658	\$ 118,733	
Townhome - M1	276	\$ 0	\$ 6,375	\$ 6,375	\$ 482	\$ 513	\$ 133,115	
TOTAL	1,994						\$ 1,007,205	

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

	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues					
Assessments	\$ 78,845	\$ 79,020	\$ -	\$ 79,020	\$ 78,845
Interest	\$ -	\$ 5,970	\$ 1,990	\$ 7,959	\$ -
Carryforward Surplus (1)	\$ 57,621	\$ 60,128	\$ -	\$ 60,128	\$ 73,167
Total Revenues	\$ 136,466	\$ 145,117	\$ 1,990	\$ 147,107	\$ 152,012
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	\$ 73,940	\$ -	\$ 73,940	\$ 73,940
Excess Revenues/(Expenditures)	\$ 62,526	\$ 71,177	\$ 1,990	\$ 73,167	\$ 78,072

Interest - 11/1/2025 \$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	Prinicipal	Interest	Total
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
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

	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues					
Assessments	\$ 113,770	\$ 114,038	\$ -	\$ 114,038	\$ 113,770
Interest	\$ -	\$ 7,121	\$ 2,374	\$ 9,494	\$ -
Carryforward Surplus (1)	\$ 60,928	\$ 62,247	\$ -	\$ 62,247	\$ 72,010
Total Revenues	\$ 174,698	\$ 183,406	\$ 2,374	\$ 185,780	\$ 185,779
Expenditures					
Interest - 11/1	\$ 56,885	\$ 56,885	\$ -	\$ 56,885	\$ 56,885
Interest - 5/1	\$ 56,885	\$ 56,885	\$ -	\$ 56,885	\$ 56,885
Total Expenditures	\$ 113,770	\$ 113,770	\$ -	\$ 113,770	\$ 113,770
Excess Revenues/(Expenditures)	\$ 60,928	\$ 69,636	\$ 2,374	\$ 72,010	\$ 72,009

Interest - 11/1/2025 \$ 56,885.00

(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
11/01/24	\$ 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

	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues					
Assessments	\$ 241,568	\$ 242,138	\$ -	\$ 242,138	\$ 241,568
Interest	\$ -	\$ 8,880	\$ 2,960	\$ 11,841	\$ -
Carryforward Surplus (1)	\$ 103,331	\$ 104,780	\$ -	\$ 104,780	\$ 117,779
Total Revenues	\$ 344,899	\$ 355,798	\$ 2,960	\$ 358,759	\$ 359,347
Expenditures					
Interest - 11/1	\$ 97,990	\$ 97,990	\$ -	\$ 97,990	\$ 96,809
Interest - 5/1	\$ 97,990	\$ 97,990	\$ -	\$ 97,990	\$ 96,809
Principal - 5/1	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 45,000
Total Expenditures	\$ 240,980	\$ 240,980	\$ -	\$ 240,980	\$ 238,618
Excess Revenues/(Expenditures)	\$ 103,919	\$ 114,818	\$ 2,960	\$ 117,779	\$ 120,729

Interest - 11/1/2025 \$ 95,627.50

(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
11/01/24	\$ 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	\$ -
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

SECTION B

RESOLUTION 2024-08

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

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

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

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

WHEREAS, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2024-2025 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2024-2025; and

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 3. COLLECTION. The collection of the previously levied debt service assessments and operation and maintenance special assessments on platted lots and a portion of the unplatted lots shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits "A" and "B." The previously levied debt services assessments and operations and maintenance assessments on a portion of the unplatted lands will be collected directly by the District in accordance with Florida law, as set forth in Exhibits "A" and "B." Assessments directly collected by the District are due according to the following schedule: 50% due no later than November 1, 2024, 25% due no later than February 1, 2025 and 25% due no later than May 1, 2025. In the event that an assessment

payment is not made in accordance with the schedule stated above, such assessment and any future scheduled assessment payments due for Fiscal Year 2025 shall be delinquent and shall accrue penalties and interest in the amount of one percent (1%) per month plus all costs of collection and enforcement, and shall either be enforced pursuant to a foreclosure action, or, at the District's discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings to collect and enforce the delinquent and remaining assessments.

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

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

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

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

PASSED AND ADOPTED this 6th day of August, 2024.

ATTEST:

**WESTSIDE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Parcel ID	O&M	Debt 2005-2	Debt 2007-2	Debt Series 2018	Debt 2019 - Solara 2	Debt 2019 - Refunding	Debt 2019 Parcel K	Series 2022 (AA1 Solara Phase 3)	Series 2022 Debt (AA2 Soleil)	Total
19-25-27-5246-0001-1280	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1290	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1300	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1310	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1320	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1330	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1340	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1350	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1360	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1370	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1380	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1390	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1400	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1410	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1420	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1430	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1440	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1450	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1460	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1470	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1480	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1490	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1500	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1510	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1520	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1530	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1540	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1550	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1560	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1570	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1580	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1590	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1600	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1610	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1620	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1630	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1640	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1650	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1660	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1670	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1680	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1690	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1700	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1710	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1720	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1730	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1740	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1750	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1760	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1770	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1780	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1790	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1800	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1810	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1820	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1830	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1840	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1850	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1860	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1870	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1880	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1890	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1900	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1910	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1920	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1930	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1940	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1950	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1960	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1970	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1980	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-1990	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2000	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2010	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2020	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2030	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2040	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2050	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2060	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2070	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2080	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2090	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2100	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2110	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2120	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2130	\$157.35								\$999.95	\$1,157.30
19-25-27-5246-0001-2140	\$157.35								\$999.95	\$1,157.30
Total Gross Assessments	\$627,371.75	\$118,045.74	\$42,340.43	\$244,548.00	\$216,717.00	\$1,071,494.97	\$83,866.00	\$121,031.50	\$256,986.72	\$2,782,402.11
Total Net Assessments	\$589,729.45	\$110,963.00	\$39,800.00	\$229,875.12	\$203,713.98	\$1,007,205.27	\$78,834.04	\$113,769.61	\$241,567.52	\$2,615,457.99

SECTION VI

**REQUEST FOR QUALIFICATIONS FOR ENGINEERING SERVICES
FOR THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT**

RFQ for Engineering Services

The Westside Community Development District (“District”), located in Osceola County, announces that professional engineering services will be required on a continuing basis for the District’s capital improvements which may include work related to water management system, master utilities, preserved wetlands, roadways, golf facilities, amenity facilities, park facilities and other public improvements authorized by Chapter 190, *Florida Statutes*. The engineering firm selected will act in the general capacity of District Engineer and provide District engineering services, as required.

Any firm or individual (“Applicant”) desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement (“Qualification Statement”) of its qualifications and past experience on U.S. General Service Administration’s “Architect-Engineer Qualifications, Standard Form No. 330,” with pertinent supporting data. Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant’s professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant’s willingness to meet time and budget requirements; d) the Applicant’s past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience with Osceola County; e) the geographic location of the Applicant’s headquarters and offices; f) the current and projected workloads of the Applicant; and g) the volume of work previously awarded to the Applicant by the District. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District will review all Applicants and will comply with Florida law, including the Consultant’s Competitive Negotiations Act, Chapter 287, *Florida Statutes* (“CCNA”). All applicants interested must submit one (1) original and one (1) electronic version of Standard Form No. 330 and Qualification Statement by **12:00 PM on Monday, August 26, 2024 to the attention of Mr. Jason Showe, c/o Governmental Management Services-Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (“District Manager’s Office”)**.

The Board shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager, and the highest ranked Applicant will be requested to enter into contract negotiations. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant.

The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager, must be filed in writing, within seventy-two (72) hours (excluding weekends) after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneous with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount of Ten Thousand Dollars (\$10,000.00). Additional information and requirements regarding protests are set forth in the District’s Rules of Procedure, which are available from the District Manager.

**WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT**

DISTRICT ENGINEER PROPOSALS

COMPETITIVE SELECTION CRITERIA

- 1) Ability and Adequacy of Professional Personnel** (Weight: 25 Points)

Consider the capabilities and experience of key personnel within the firm including certification, training, and education; affiliations and memberships with professional organizations; etc.
- 2) Consultant's Past Performance** (Weight: 25 Points)

Past performance for other Community Development Districts in other contracts; amount of experience on similar projects; character, integrity, reputation, of respondent; etc.
- 3) Geographic Location** (Weight: 20 Points)

Consider the geographic location of the firm's headquarters, offices and personnel in relation to the project.
- 4) Willingness to Meet Time and Budget Requirements** (Weight: 15 Points)

Consider the consultant's ability and desire to meet time and budget requirements including rates, staffing levels and past performance on previous projects; etc.
- 5) Certified Minority Business Enterprise** (Weight: 5 Points)

Consider whether the firm is a Certified Minority Business Enterprise. Award either all eligible points or none.
- 6) Recent, Current and Projected Workloads** (Weight: 5 Points)

Consider the recent, current and projected workloads of the firm.
- 7) Volume of Work Previously Awarded to Consultant by District** (Weight: 5 Points)

Consider the desire to diversify the firms that receive work from the District; etc.

SECTION VII

RESOLUTION 2024-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE ACTIONS OF THE DISTRICT MANAGER AND CHAIRMAN IN RESETTING AND NOTICING THE PUBLIC HEARINGS ON ADOPTING THE RULE REGARDING PARKING AND TOWING ON THE DISTRICT'S ROADWAYS WITHIN CALABRIA AT WESTSIDE; AMENDING RESOLUTION 2024-04 TO SET THE PUBLIC HEARING THEREON; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Westside Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, as amended, being situated in Osceola County, Florida; and

WHEREAS, the Board of Supervisors of the District ("Board") previously adopted Resolution 2024-04, setting the public hearings to consider adopting the rule regarding parking and towing on the District's roadways within Calabria at Westside, and setting the hearing thereon for August 6, 2024, at 11:00 a.m. at Hanson Walter & Associates, Inc., located at 8 Broadway, Suite 104, Kissimmee, Florida, 34741; and

WHEREAS, the District Manager in consultation with the Chairman reset the public hearing to be held on September 3, 2024, at 11:00 a.m. at Hanson Walter & Associates, Inc., located at 8 Broadway, Suite 104, Kissimmee, Florida, 34741, and has caused published notice to be provided in accordance with Section 190.008, *Florida Statutes*; and.

WHEREAS, the Board desires to ratify the District Manager and Chairman's actions in resetting the public hearings and noticing the amended public hearings.

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

SECTION 1. RATIFICATION OF RESETTING OF PUBLIC HEARING. The actions of the District Manager and Chairman in resetting the public hearings, the District Secretary in publishing and mailing the notice of public hearings pursuant to Chapters 170, 190 and 197, *Florida Statutes*, are hereby ratified. Resolution 2024-04 is hereby amended to reflect that the public hearings were reset to September 3, 2024, at 11:00 a.m. at Hanson Walter & Associates, Inc., located at 8 Broadway, Suite 104, Kissimmee, Florida, 34741.

SECTION 2. RESOLUTION 2024-04 OTHERWISE REMAINS IN FULL FORCE AND EFFECT. Except as otherwise provided herein, all of the provisions of Resolution 2024-04 continue in full force and effect.

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

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect upon its passage and adoption by the Board.

PASSED AND ADOPTED this 6th day of August, 2024.

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

Print: _____
Secretary / Assistant Secretary

Print: Tom Franklin
Chairman / Vice Chairman

SECTION VIII



Memorandum

To: Board of Supervisors

From: District Management

Date: August 6, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

Westside Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes No

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD’s website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Westside Community Development District

District Manager: _____

Date: _____

Print Name: _____

Westside Community Development District

SECTION IX

SECTION C

SECTION 1

Westside Community Development District

Summary of Check Register

June 1, 2024 to July 22, 2024

Fund	Date	Check No.'s	Amount
General Fund	6/5/24	2022-2024	\$ 35,115.85
	6/14/24	2025	\$ 8,092.28
	6/20/24	2026-2027	\$ 234,063.71
	6/27/24	2028-2030	\$ 4,054.24
	7/9/24	2031-2032	\$ 28,762.50
	7/11/24	2033	\$ 8,283.70
	7/22/24	2034-2035	\$ 7,871.26
Total Amount			\$ 326,243.54

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/05/24	00056	5/30/24	17742	202405	320	53800	46400		WESTSIDE CDD STORM WATER	*	600.00		
		5/30/24	17742	202405	320	53800	46400		P-4 HERBICIDE MAINT	*	100.00		
		5/30/24	17742	202405	320	53800	46400		SOLARA PONDS S1,S2 AND S3	*	275.00		
		5/30/24	17742	202405	320	53800	46400		GOODMAN POND HERBICIDE	*	100.00		
		5/30/24	17742	202405	320	53800	46400		QUARTERLY EXOTIC MAINT	*	1,500.00		
AQUATIC WEED MANAGEMENT, INC.												2,575.00	002022
6/05/24	00015	5/24/24	7333119	202405	310	51300	32300		TRUSTEE FEE S19- FY24	*	1,548.91		
		5/24/24	7333119	202405	300	15500	10000		TRUSTEE FEE S19- FY25	*	2,168.47		
US BANK												3,717.38	002023
6/05/24	00039	6/01/24	OS 71044	202406	320	53800	46200		LANDSCAPE MAINT-JUN24	*	27,687.50		
		6/04/24	OS 70982	202403	320	53800	46300		IRRIGATION REPAIRS-MAR24	*	1,135.97		
YELLOWSTONE LANDSCAPE-SOUTHEAST LLC												28,823.47	002024
6/14/24	00001	6/01/24	471	202406	310	51300	34000		MANAGEMENT FEES-JUN24	*	4,032.17		
		6/01/24	471	202406	310	51300	35200		WEBSITE MANAGEMENT-JUN24	*	106.00		
		6/01/24	471	202406	310	51300	35100		INFORMATION TECH-JUN24	*	159.00		
		6/01/24	471	202406	310	51300	31300		DISSEMINATION SVCS-JUN24	*	1,855.00		
		6/01/24	471	202406	310	51300	51000		OFFICE SUPPLIES	*	.15		
		6/01/24	471	202406	310	51300	42000		POSTAGE	*	147.88		
		6/01/24	472	202406	320	53800	49000		FIELD MANAGEMENT-JUN24	*	1,792.08		
GOVERNMENTAL MANAGEMENT SERVICES												8,092.28	002025
6/20/24	00039	6/06/24	OS 71471	202406	320	53800	46300		REPAIRS CONTROLLERS B	*	1,149.73		
YELLOWSTONE LANDSCAPE-SOUTHEAST LLC												1,149.73	002026
6/20/24	00016	6/20/24	06202024	202406	300	20700	10000		FY24 ROLL ASSESS-S2018	*	28,555.80		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/20/24		06202024	FY24 ROLL ASSESS-S2019	202406	300	20700	10000			*	25,305.98		
6/20/24		06202024	FY24 ROLL ASSESS-S2019R	202406	300	20700	10000			*	125,118.13		
6/20/24		06202024	FY24 ROLL ASSESS-S2019K	202406	300	20700	10000			*	9,793.00		
6/20/24		06202024	FY24 ROLL ASSESS-S22 AA1	202406	300	20700	10000			*	14,132.81		
6/20/24		06202024	FY24 ROLL ASSESS-S22 AA2	202406	300	20700	10000			*	30,008.26		
WESTSIDE CDD C/O USBANK											232,913.98	002027	
6/27/24	00056	10/05/23	16680 WESTSIDE CDD STORM WATER	202310	320	53800	46400			*	600.00		
		10/05/23	16680 P-4 HERBICIDE MAINT	202310	320	53800	46400			*	100.00		
		10/05/23	16680 SOLARA PONDS S1,S2 AND S3	202310	320	53800	46400			*	275.00		
		10/05/23	16680 GOODMAN POND HERBICIDE	202310	320	53800	46400			*	100.00		
AQUATIC WEED MANAGEMENT, INC.											1,075.00	002028	
6/27/24	00001	5/31/24	475 GENERAL MAINTENANCE-MAY24	202405	320	53800	49400			*	995.00		
GOVERNMENTAL MANAGEMENT SERVICES											995.00	002029	
6/27/24	00039	6/19/24	OS 71905 REPAIRS FROM INSPECTION	202404	320	53800	46300			*	1,984.24		
YELLOWSTONE LANDSCAPE-SOUTHEAST LLC											1,984.24	002030	
7/09/24	00056	6/28/24	17895 WESTSIDE CDD STORM WATER	202406	320	53800	46400			*	600.00		
		6/28/24	17895 P-4 HERBICIDE MAINT	202406	320	53800	46400			*	100.00		
		6/28/24	17895 SOLARA PONDS S1,S2 & S3	202406	320	53800	46400			*	275.00		
		6/28/24	17895 GOODMAN POND HERBICIDE	202406	320	53800	46400			*	100.00		
AQUATIC WEED MANAGEMENT, INC.											1,075.00	002031	
7/09/24	00039	7/01/24	OS 72371 LANDSCAPE MAINT JUL24	202407	320	53800	46200			*	27,687.50		
YELLOWSTONE LANDSCAPE-SOUTHEAST LLC											27,687.50	002032	
7/11/24	00001	7/01/24	473 MANAGEMENT FEES JUL24	202407	310	51300	34000			*	4,032.17		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/01/24		473		202407	310	51300	35200		WEBSITE ADMIN JUL24	*	106.00		
7/01/24		473		202407	310	51300	35100		INFORMATION TECH JUL24	*	159.00		
7/01/24		473		202407	310	51300	31300		DISSEMINATION SVCS JUL24	*	1,855.00		
7/01/24		473		202407	310	51300	51000		OFFICE SUPPLIES JUL24	*	.15		
7/01/24		473		202407	310	51300	42000		POSTAGE JUL24	*	142.30		
7/01/24		474		202407	320	53800	49000		FIELD MANAGEMENT JUL24	*	1,792.08		
7/01/24		474		202407	310	51300	48000		ORLANDO SENTINEL AD	*	197.00		
GOVERNMENTAL MANAGEMENT SERVICES												8,283.70	002033
7/22/24	00029	6/17/24	129507	202405	310	51300	31500		GENERAL COUNSEL MAY24	*	1,033.00		
		6/17/24	129508	202405	310	51300	31500		CONVEYANCES MAY24	*	1,395.00		
		6/17/24	129509	202405	310	51300	31500		CONSTRUCTION DEFECT MAY24	*	1,166.19		
		7/16/24	130001	202406	310	51300	31500		GENERAL COUNSEL JUN24	*	1,912.30		
		7/16/24	130002	202406	310	51300	31500		CONVEYANCES JUN24	*	1,192.50		
		7/16/24	130003	202406	310	51300	31500		CONSTRUCTION DEFECT JUN24	*	130.00		
LATHAM,LUNA,EDEN & BEAUDINE, LLP												6,828.99	002034
7/22/24	00039	6/04/24	OS 70982	202406	320	53800	46300		IRRIGATION REPAIRS JUN24	*	375.88		
		7/08/24	OS 73237	202407	320	53800	46300		IRRIGATION REPAIRS JUL24	*	666.39		
YELLOWSTONE LANDSCAPE-SOUTHEAST LLC												1,042.27	002035
TOTAL FOR BANK A											326,243.54		
TOTAL FOR REGISTER											326,243.54		

WEST WESTSIDE ZYAN

SECTION 2

Westside
Community Development District

Unaudited Financial Reporting
June 30, 2024



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Westside
Community Development District
Combined Balance Sheet
June 30, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:					
Cash:					
Operating Account	\$ 214,249	\$ -	\$ -	\$ 523,637	\$ 737,886
Capital Projects Account	\$ -	\$ -	\$ 23,503	\$ -	\$ 23,503
Investments:					
<u>Series 2005 - 2</u>					
Reserve	\$ -	\$ 100,342	\$ -	\$ -	\$ 100,342
Revenue	\$ -	\$ 121,285	\$ -	\$ -	\$ 121,285
Prepayment	\$ -	\$ 4,152	\$ -	\$ -	\$ 4,152
<u>Series 2007 - 2</u>					
Reserve	\$ -	\$ 36,260	\$ -	\$ -	\$ 36,260
Revenue	\$ -	\$ 51,030	\$ -	\$ -	\$ 51,030
Prepayment	\$ -	\$ 2,929	\$ -	\$ -	\$ 2,929
<u>Series 2018</u>					
Reserve	\$ -	\$ 115,065	\$ -	\$ -	\$ 115,065
Revenue	\$ -	\$ 136,844	\$ -	\$ -	\$ 136,844
Construction	\$ -	\$ -	\$ 2	\$ -	\$ 2
<u>Series 2019</u>					
Reserve	\$ -	\$ 101,595	\$ -	\$ -	\$ 101,595
Revenue	\$ -	\$ 106,125	\$ -	\$ -	\$ 106,125
Construction	\$ -	\$ -	\$ 2	\$ -	\$ 2
<u>Series 2019 K</u>					
Reserve	\$ -	\$ 92,850	\$ -	\$ -	\$ 92,850
Revenue	\$ -	\$ 71,177	\$ -	\$ -	\$ 71,177
Construction	\$ -	\$ -	\$ 10,046	\$ -	\$ 10,046
<u>Series 2019 R</u>					
Reserve	\$ -	\$ 503,479	\$ -	\$ -	\$ 503,479
Revenue	\$ -	\$ 579,546	\$ -	\$ -	\$ 579,546
Cost of Issuance	\$ -	\$ 7,455	\$ -	\$ -	\$ 7,455
<u>Series 2022 AA1</u>					
Reserve	\$ -	\$ 124,025	\$ -	\$ -	\$ 124,025
Revenue	\$ -	\$ 69,636	\$ -	\$ -	\$ 69,636
Construction	\$ -	\$ -	\$ 1,602,844	\$ -	\$ 1,602,844
<u>Series 2022 AA2</u>					
Reserve	\$ -	\$ 120,784	\$ -	\$ -	\$ 120,784
Revenue	\$ -	\$ 114,818	\$ -	\$ -	\$ 114,818
Construction	\$ -	\$ -	\$ 1,830	\$ -	\$ 1,830
Investments - SBA	\$ 224,554	\$ -	\$ -	\$ 787,826	\$ 1,012,380
Prepaid Expenses	\$ 5,679	\$ -	\$ -	\$ -	\$ 5,679
Total Assets	\$ 444,483	\$ 2,459,398	\$ 1,638,227	\$ 1,311,463	\$ 5,853,570
Liabilities:					
Accounts Payable	\$ 8,921	\$ -	\$ -	\$ -	\$ 8,921
Accrued Interest Payable	\$ -	\$ 63,433	\$ -	\$ -	\$ 63,433
Accrued Principal Payable	\$ -	\$ 210,000	\$ -	\$ -	\$ 210,000
Total Liabilities	\$ 8,921	\$ 273,433	\$ -	\$ -	\$ 282,354
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 5,679	\$ -	\$ -	\$ -	\$ 5,679
Debt Service - Series 2005 - 2	\$ -	\$ 17,326	\$ -	\$ -	\$ 17,326
Debt Service - Series 2007 - 2	\$ -	\$ 25,239	\$ -	\$ -	\$ 25,239
Debt Service - Series 2018	\$ -	\$ 251,909	\$ -	\$ -	\$ 251,909
Debt Service - Series 2019	\$ -	\$ 207,720	\$ -	\$ -	\$ 207,720
Debt Service - Series 2019 K	\$ -	\$ 164,027	\$ -	\$ -	\$ 164,027
Debt Service - Series 2019 R	\$ -	\$ 1,090,480	\$ -	\$ -	\$ 1,090,480
Debt Service - Series 2019 R	\$ -	\$ 193,661	\$ -	\$ -	\$ 193,661
Debt Service - Series 2019 R	\$ -	\$ 235,602	\$ -	\$ -	\$ 235,602
Capital Projects	\$ -	\$ -	\$ 1,638,227	\$ -	\$ 1,638,227
Unassigned	\$ 429,882	\$ -	\$ -	\$ 1,311,463	\$ 1,741,345
Total Fund Balances	\$ 435,562	\$ 2,185,964	\$ 1,638,227	\$ 1,311,463	\$ 5,571,216
Total Liabilities & Fund Balance	\$ 444,483	\$ 2,459,398	\$ 1,638,227	\$ 1,311,463	\$ 5,853,570

Westside
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 554,823	\$ 554,823	\$ 556,133	\$ 1,310
Assessments - Direct Bill	\$ 34,907	\$ 34,907	\$ 8,727	\$ (26,180)
Interest	\$ 1,000	\$ 1,000	\$ 8,225	\$ 7,225
Miscellaneous Revenue	\$ -	\$ -	\$ 3,017	\$ 3,017
Total Revenues	\$ 590,729	\$ 590,729	\$ 576,102	\$ (14,628)

Expenditures:

General & Administrative:

Supervisor Fees	\$ 12,000	\$ 9,000	\$ 1,800	\$ 7,200
FICA Expense	\$ 918	\$ 689	\$ 138	\$ 551
Engineering Fees	\$ 15,000	\$ 11,250	\$ 4,865	\$ 6,385
Legal Services	\$ 40,000	\$ 30,000	\$ 17,888	\$ 12,112
Arbitrage Fees	\$ 3,600	\$ 2,250	\$ 2,250	\$ -
Management Fees	\$ 48,386	\$ 36,289	\$ 36,290	\$ -
Information Technology	\$ 1,908	\$ 1,431	\$ 1,431	\$ -
Website Maintenance	\$ 1,272	\$ 954	\$ 954	\$ -
Dissemination Fees	\$ 22,260	\$ 16,695	\$ 16,695	\$ -
Trustee Fees	\$ 29,042	\$ 20,033	\$ 20,033	\$ -
Assessment Roll Services	\$ 13,250	\$ 13,250	\$ 13,250	\$ -
Auditing Services	\$ 4,950	\$ -	\$ -	\$ -
Telephone	\$ 100	\$ 75	\$ -	\$ 75
Postage	\$ 2,250	\$ 1,688	\$ 422	\$ 1,266
Insurance - General Liability	\$ 10,188	\$ 10,188	\$ 9,586	\$ 602
Printing and Binding	\$ 1,500	\$ 1,125	\$ 168	\$ 957
Legal Advertising	\$ 1,800	\$ 1,350	\$ -	\$ 1,350
Other Current Charges	\$ 1,600	\$ 1,200	\$ 938	\$ 262
Office Supplies	\$ 400	\$ 300	\$ 37	\$ 263
Property Appraiser's Fee	\$ 1,400	\$ 1,265	\$ 1,265	\$ -
Property Taxes	\$ 200	\$ 4	\$ 4	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 212,199	\$ 159,210	\$ 128,188	\$ 31,022

Westside
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
<u>Operations & Maintenance</u>				
Field Expenditures				
Landscape Maintenance	\$ 332,250	\$ 249,188	\$ 249,188	\$ -
Oak Tree Maintenance	\$ 25,000	\$ 18,750	\$ -	\$ 18,750
Irrigation Repairs	\$ 20,000	\$ 20,000	\$ 34,067	\$ (14,067)
Plant Replacement	\$ 30,000	\$ 22,500	\$ 7,140	\$ 15,360
Electric	\$ 1,815	\$ 1,361	\$ 277	\$ 1,084
Streetlighting	\$ 64,680	\$ 48,510	\$ 43,662	\$ 4,848
Irrigation Water	\$ 70,180	\$ 52,635	\$ 32,563	\$ 20,072
Property Insurance	\$ 1,784	\$ 1,784	\$ 1,701	\$ 83
Field Management	\$ 21,505	\$ 16,129	\$ 16,129	\$ -
Lake & Wetland Maintenance	\$ 25,574	\$ 19,180	\$ 14,265	\$ 4,915
Sidewalk Repairs & Maintenance	\$ 4,000	\$ 3,000	\$ -	\$ 3,000
Contingency	\$ 26,000	\$ 19,500	\$ 6,472	\$ 13,028
Stormwater/Lake Repair	\$ 15,000	\$ 11,250	\$ 590	\$ 10,660
Total Operations & Maintenance	\$ 637,788	\$ 483,787	\$ 406,054	\$ 77,733
Total Expenditures	\$ 849,987	\$ 642,996	\$ 534,242	\$ 108,755
Excess (Deficiency) of Revenues over Expenditures	\$ (259,257)		\$ 41,860	
Fund Balance - Beginning	\$ 259,257		\$ 393,702	
Fund Balance - Ending	\$ -		\$ 435,562	

Westside
Community Development District
Debt Service Fund Series 2005-2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues:				
Assessments - Direct Bill	\$ 110,963	\$ 110,963	\$ 27,741	\$ (83,222)
Interest	\$ -	\$ -	\$ 8,101	\$ 8,101
Total Revenues	\$ 110,963	\$ 110,963	\$ 35,841	\$ (75,122)
Expenditures:				
Debt Service Obligation	\$ 110,963	\$ 86,728	\$ 86,728	\$ -
Total Expenditures	\$ 110,963	\$ 86,728	\$ 86,728	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (50,886)	\$ (75,122)
Fund Balance - Beginning	\$ -		\$ 68,212	
Fund Balance - Ending	\$ -		\$ 17,326	

Westside
Community Development District
Debt Service Fund Series 2007-2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues:				
Assessments - Direct Bill	\$ 39,800	\$ 39,800	\$ 9,950	\$ (29,850)
Interest	\$ -	\$ -	\$ 3,319	\$ 3,319
Total Revenues	\$ 39,800	\$ 39,800	\$ 13,269	\$ (26,531)
Expenditures:				
Debt Service Obligation	\$ 39,800	\$ 37,440	\$ 37,440	\$ -
Total Expenditures	\$ 39,800	\$ 37,440	\$ 37,440	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (24,171)	
Fund Balance - Beginning	\$ -		\$ 49,409	
Fund Balance - Ending	\$ -		\$ 25,239	

Westside
Community Development District
Debt Service Fund Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 230,130	\$ 230,130	\$ 230,418	\$ 288
Interest	\$ -	\$ -	\$ 9,761	\$ 9,761
Total Revenues	\$ 230,130	\$ 230,130	\$ 240,179	\$ 10,049
Expenditures:				
Interest - 11/1	\$ 82,025	\$ 82,025	\$ 82,025	\$ -
Principal - 5/1	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
Interest - 5/1	\$ 82,025	\$ 82,025	\$ 82,025	\$ -
Total Expenditures	\$ 229,050	\$ 229,050	\$ 229,050	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,080		\$ 11,129	
Fund Balance - Beginning	\$ 120,257		\$ 240,780	
Fund Balance - Ending	\$ 121,337		\$ 251,909	

Westside
Community Development District
Debt Service Fund Series 2019
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 203,846	\$ 203,846	\$ 204,195	\$ 349
Interest	\$ -	\$ -	\$ 8,168	\$ 8,168
Total Revenues	\$ 203,846	\$ 203,846	\$ 212,363	\$ 8,517
Expenditures:				
Interest - 11/1	\$ 69,552	\$ 69,552	\$ 69,552	\$ -
Principal - 5/1	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
Interest - 5/1	\$ 69,552	\$ 69,552	\$ 69,552	\$ -
Total Expenditures	\$ 204,104	\$ 204,104	\$ 204,104	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (258)		\$ 8,259	
Fund Balance - Beginning	\$ 93,051		\$ 199,460	
Fund Balance - Ending	\$ 92,793		\$ 207,720	

Westside
Community Development District
Debt Service Fund Series 2019R
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 1,007,205	\$ 1,007,205	\$ 1,009,584	\$ 2,379
Interest	\$ -	\$ -	\$ 46,164	\$ 46,164
Total Revenues	\$ 1,007,205	\$ 1,007,205	\$ 1,055,748	\$ 48,542
Expenditures:				
Interest - 11/1	\$ 218,057	\$ 218,057	\$ 218,057	\$ -
Principal - 5/1	\$ 575,000	\$ 575,000	\$ 575,000	\$ -
Interest - 5/1	\$ 218,057	\$ 218,057	\$ 218,057	\$ -
Total Expenditures	\$ 1,011,114	\$ 1,011,114	\$ 1,011,114	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (3,908)		\$ 44,634	
Fund Balance - Beginning	\$ 816,035		\$ 1,045,846	
Fund Balance - Ending	\$ 812,126		\$ 1,090,480	

Westside
Community Development District
Debt Service Fund Series 2019K
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 78,845	\$ 78,845	\$ 79,020	\$ 175
Interest	\$ -	\$ -	\$ 5,970	\$ 5,970
Total Revenues	\$ 78,845	\$ 78,845	\$ 84,990	\$ 6,145
Expenditures:				
Interest - 11/1	\$ 36,970	\$ 36,970	\$ 36,970	\$ -
Interest - 5/1	\$ 36,970	\$ 36,970	\$ 36,970	\$ -
Total Expenditures	\$ 73,940	\$ 73,940	\$ 73,940	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 4,905		\$ 11,050	
Fund Balance - Beginning	\$ 57,621		\$ 152,978	
Fund Balance - Ending	\$ 62,526		\$ 164,027	

Westside
Community Development District
Debt Service Fund Series 2022 AA1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 113,770	\$ 113,770	\$ 114,038	\$ 269
Interest	\$ -	\$ -	\$ 7,121	\$ 7,121
Total Revenues	\$ 113,770	\$ 113,770	\$ 121,159	\$ 7,389
Expenditures:				
Interest - 11/1	\$ 56,885	\$ 56,885	\$ 56,885	\$ -
Interest - 5/1	\$ 56,885	\$ 56,885	\$ 56,885	\$ -
Total Expenditures	\$ 113,770	\$ 113,770	\$ 113,770	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 7,389	
Fund Balance - Beginning	\$ 60,928		\$ 186,272	
Fund Balance - Ending	\$ 60,928		\$ 193,661	

Westside
Community Development District
Debt Service Fund Series 2022 AA2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 241,568	\$ 241,568	\$ 242,138	\$ 570
Interest	\$ -	\$ -	\$ 8,880	\$ 8,880
Total Revenues	\$ 241,568	\$ 241,568	\$ 251,019	\$ 9,451
Expenditures:				
Interest - 11/1	\$ 97,990	\$ 97,990	\$ 97,990	\$ -
Principal - 5/1	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
Interest - 5/1	\$ 97,990	\$ 97,990	\$ 97,990	\$ -
Total Expenditures	\$ 240,980	\$ 240,980	\$ 240,980	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 588		\$ 10,039	
Fund Balance - Beginning	\$ 103,331		\$ 225,564	
Fund Balance - Ending	\$ 103,919		\$ 235,602	

Westside

Community Development District

Capital Projects Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Series	Series	Series	Series	Series	Series	Series	Series	Series	Total
	2005-2	2007-2	2018	2019	2019K	2022 AA1	2022 AA2	2022 AA2	2022 AA2	Total
Revenues										
Interest	\$ -	\$ 2	\$ 0	\$ 0	\$ 389	\$ 62,083	\$ 324	\$ 324	\$ 324	\$ 62,798
Total Revenues	\$ -	\$ 2	\$ 0	\$ 0	\$ 389	\$ 62,083	\$ 324	\$ 324	\$ 324	\$ 62,798
Expenditures:										
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,513	\$ 10,513	\$ 10,513	\$ 10,513
Contingency	\$ -	\$ 586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 586
Total Expenditures	\$ -	\$ 586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,513	\$ 10,513	\$ 11,099
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (584)	\$ 0	\$ 0	\$ 389	\$ 62,083	\$ (10,189)	\$ (10,189)	\$ (10,189)	\$ 51,699
Fund Balance - Beginning	\$ -	\$ 24,087	\$ 2	\$ 1	\$ 9,657	\$ 1,540,761	\$ 12,019	\$ 12,019	\$ 12,019	\$ 1,586,528
Fund Balance - Ending	\$ -	\$ 23,503	\$ 2	\$ 2	\$ 10,046	\$ 1,602,844	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,638,227

Westside
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 28,722	\$ 28,722
Total Revenues	\$ -	\$ -	\$ 28,722	\$ 28,722
Expenditures:				
Miscellaneous Expense	\$ 1,500	\$ 1,125	\$ 352	\$ 773
Total Expenditures	\$ 1,500	\$ 1,125	\$ 352	\$ 773
Excess (Deficiency) of Revenues over Expenditures	\$ (1,500)		\$ 28,370	
Fund Balance - Beginning	\$ 1,282,718		\$ 1,283,093	
Fund Balance - Ending	\$ 1,281,218		\$ 1,311,463	

Westside
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 107,449	\$ 323,114	\$ 26,915	\$ 11,166	\$ 7,600	\$ 10,968	\$ 10,083	\$ 58,839	\$ -	\$ -	\$ -	\$ 556,133
Assessments - Direct Bill	\$ -	\$ -	\$ -	\$ 8,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,727
Interest	\$ 1,031	\$ 1,010	\$ 1,052	\$ 1,053	\$ 976	\$ 1,043	\$ 1,013	\$ 1,044	\$ 3	\$ -	\$ -	\$ -	\$ 8,225
Miscellaneous Revenue	\$ -	\$ -	\$ 3,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,017
Total Revenues	\$ 1,031	\$ 108,459	\$ 327,183	\$ 36,694	\$ 12,142	\$ 8,643	\$ 11,981	\$ 11,127	\$ 58,841	\$ -	\$ -	\$ -	\$ 576,102

Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 600	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ 1,800
FICA Expense	\$ 46	\$ -	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ 138
Engineering Fees	\$ 1,334	\$ 71	\$ 1,156	\$ 665	\$ 166	\$ 404	\$ 428	\$ -	\$ 641	\$ -	\$ -	\$ -	\$ 4,865
Legal Services	\$ 1,176	\$ 1,124	\$ 3,984	\$ 313	\$ 1,333	\$ 2,124	\$ 1,006	\$ 3,594	\$ 3,235	\$ -	\$ -	\$ -	\$ 17,888
Arbitrage Fees	\$ -	\$ -	\$ 450	\$ -	\$ 1,350	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250
Management Fees	\$ 4,032	\$ 4,032	\$ 4,032	\$ 4,032	\$ 4,032	\$ 4,032	\$ 4,032	\$ 4,032	\$ 4,032	\$ -	\$ -	\$ -	\$ 36,290
Information Technology	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ -	\$ -	\$ -	\$ 1,431
Website Maintenance	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ -	\$ -	\$ -	\$ 954
Dissemination Fees	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ -	\$ -	\$ -	\$ 16,695
Trustee Fees	\$ 8,364	\$ -	\$ 5,163	\$ 2,788	\$ -	\$ 2,168	\$ -	\$ 1,549	\$ -	\$ -	\$ -	\$ -	\$ 20,033
Assessment Roll Services	\$ 13,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,250
Auditing Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 6	\$ 120	\$ 3	\$ 1	\$ 12	\$ 20	\$ 82	\$ 31	\$ 148	\$ -	\$ -	\$ -	\$ 422
Insurance - General Liability	\$ 9,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,586
Printing and Binding	\$ 123	\$ 9	\$ -	\$ -	\$ 32	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 101	\$ 101	\$ 105	\$ 138	\$ 100	\$ 101	\$ 96	\$ 97	\$ 98	\$ -	\$ -	\$ -	\$ 938
Office Supplies	\$ 13	\$ 13	\$ 0	\$ 0	\$ 11	\$ 1	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ 37
Property Appraiser's Fee	\$ -	\$ -	\$ -	\$ -	\$ 1,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,265
Property Taxes	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 40,926	\$ 7,593	\$ 17,013	\$ 10,058	\$ 11,066	\$ 11,425	\$ 7,764	\$ 11,423	\$ 10,920	\$ -	\$ -	\$ -	\$ 128,188

Westside
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Operations & Maintenance</i>													
Field Expenditures													
Landscape Maintenance	\$ 27,688	\$ 27,688	\$ 27,688	\$ 27,688	\$ 27,688	\$ 27,688	\$ 27,688	\$ 27,688	\$ 27,688	\$ -	\$ -	\$ -	249,188
Oak Tree Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ 7,816	\$ -	\$ 2,716	\$ 5,204	\$ 10,212	\$ 1,136	\$ 5,197	\$ 260	\$ 1,526	\$ -	\$ -	\$ -	34,067
Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,140	\$ -	\$ -	\$ -	\$ -	\$ -	7,140
Electric	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ -	\$ -	\$ -	277
Streetlighting	\$ 4,934	\$ 4,934	\$ 4,934	\$ 4,923	\$ 4,787	\$ 4,787	\$ 4,787	\$ 4,787	\$ 4,787	\$ -	\$ -	\$ -	43,662
Irrigation Water	\$ 3,855	\$ 3,654	\$ 6,165	\$ 4,579	\$ 4,753	\$ 4,513	\$ 4,480	\$ 49	\$ 517	\$ -	\$ -	\$ -	32,563
Property Insurance	\$ 1,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,701
Field Management	\$ 1,792	\$ 1,792	\$ 1,792	\$ 1,792	\$ 1,792	\$ 1,792	\$ 1,792	\$ 1,792	\$ 1,792	\$ -	\$ -	\$ -	16,129
Lake & Wetland Maintenance	\$ 2,150	\$ 1,075	\$ 2,875	\$ 1,075	\$ 495	\$ 1,075	\$ 1,675	\$ 2,770	\$ 1,075	\$ -	\$ -	\$ -	14,265
Sidewalk Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,477	\$ 995	\$ -	\$ -	\$ -	\$ -	6,472
Stormwater/Lake Repair	\$ -	\$ -	\$ -	\$ 590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	590
Total Operations & Maintenance	\$ 49,967	\$ 39,174	\$ 46,200	\$ 45,882	\$ 49,758	\$ 41,022	\$ 58,266	\$ 38,371	\$ 37,415	\$ -	\$ -	\$ -	406,054
Total Expenditures	\$ 90,892	\$ 46,767	\$ 63,213	\$ 55,939	\$ 60,824	\$ 52,447	\$ 66,030	\$ 49,794	\$ 48,335	\$ -	\$ -	\$ -	534,242
Excess (Deficiency) of Revenues over Expenditures	\$ (89,861)	\$ 61,692	\$ 263,970	\$ (19,245)	\$ (48,682)	\$ (43,804)	\$ (54,049)	\$ (38,668)	\$ 10,506	\$ -	\$ -	\$ -	41,860

Westside
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

Gross Assessments	\$ 590,237.15	\$ 244,548.00	\$ 216,717.00	\$ 1,071,494.97	\$ 83,866.00	\$ 121,031.50	\$ 256,986.72	\$ 2,584,881.34
Net Assessments	\$ 554,822.92	\$ 229,875.12	\$ 203,713.98	\$ 1,007,205.27	\$ 78,834.04	\$ 113,769.61	\$ 241,567.52	\$ 2,429,788.46

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	22.83%	9.46%	8.38%	41.45%	3.24%	4.68%	9.94%	100.00%
							O&M Portion	2018 Debt Service	2019 Debt Service	2019 Refund Debt Service	2019 Parcel k Debt Service	2022 AA1 Debt Service	2022 AA2 Debt Service	Total
11/10/23	ACH	\$4,902.47	\$0.00	(\$98.05)	\$0.00	\$4,804.42	\$1,097.05	\$454.53	\$402.80	\$1,991.55	\$155.88	\$224.96	\$477.65	\$4,804.42
11/24/23	ACH	\$495,062.89	(\$19,801.79)	(\$9,505.22)	\$0.00	\$465,755.88	\$106,351.66	\$44,063.79	\$39,049.07	\$193,066.92	\$15,111.36	\$21,808.02	\$46,305.06	\$465,755.88
12/11/23	ACH	\$158.35	\$0.00	(\$3.17)	\$0.00	\$155.18	\$35.43	\$14.68	\$13.01	\$64.33	\$5.03	\$7.27	\$15.43	\$155.18
12/11/23	ACH	\$824.07	\$0.00	(\$16.48)	\$0.00	\$807.59	\$184.41	\$76.40	\$67.71	\$334.77	\$26.20	\$37.81	\$80.29	\$807.59
12/11/23	ACH	\$1,340,274.50	\$0.00	(\$26,805.49)	\$0.00	\$1,313,469.01	\$299,920.23	\$124,263.43	\$110,121.52	\$544,464.23	\$42,615.26	\$61,500.36	\$130,583.98	\$1,313,469.01
12/22/23	ACH	\$102,664.97	\$0.00	(\$2,053.32)	\$0.00	\$100,611.65	\$22,973.87	\$9,518.57	\$8,435.30	\$41,705.93	\$3,264.33	\$4,710.92	\$10,002.73	\$100,611.65
01/10/24	ACH	\$119,396.10	(\$3,587.33)	(\$2,316.16)	\$0.00	\$113,492.61	\$25,915.14	\$10,737.20	\$9,515.24	\$47,045.39	\$3,682.25	\$5,314.05	\$11,283.34	\$113,492.61
01/10/24	ACH	\$2,666.71	(\$79.98)	(\$51.73)	\$0.00	\$2,535.00	\$578.86	\$239.83	\$212.51	\$1,050.82	\$82.25	\$118.70	\$252.03	\$2,535.00
01/31/24	ACH	\$0.00	\$0.00	\$0.00	\$1,841.91	\$1,841.91	\$420.58	\$174.26	\$154.43	\$763.52	\$59.76	\$86.24	\$183.12	\$1,841.91
02/08/24	ACH	\$982.73	(\$6.15)	(\$19.53)	\$0.00	\$957.05	\$218.54	\$90.54	\$80.24	\$396.72	\$31.05	\$44.81	\$95.15	\$957.05
02/08/24	ACH	\$50,839.49	(\$1,918.95)	(\$978.41)	\$0.00	\$47,942.13	\$10,947.21	\$4,535.66	\$4,019.48	\$19,873.16	\$1,555.47	\$2,244.78	\$4,766.37	\$47,942.13
03/08/24	ACH	\$34,336.33	(\$372.14)	(\$679.28)	\$0.00	\$33,284.91	\$7,600.35	\$3,148.99	\$2,790.61	\$13,797.39	\$1,079.92	\$1,558.49	\$3,309.16	\$33,284.91
04/08/24	ACH	\$44,521.16	(\$5.37)	(\$890.30)	\$0.00	\$43,625.49	\$9,961.53	\$4,127.28	\$3,657.57	\$18,083.81	\$1,415.42	\$2,042.67	\$4,337.21	\$43,625.49
04/08/24	ACH	\$4,201.64	\$0.00	(\$84.05)	\$0.00	\$4,117.59	\$940.22	\$389.55	\$345.22	\$1,706.84	\$133.59	\$192.80	\$409.37	\$4,117.59
04/08/24	ACH	\$0.00	\$0.00	\$0.00	\$290.85	\$290.85	\$66.41	\$27.52	\$24.38	\$120.56	\$9.44	\$13.62	\$28.92	\$290.85
05/08/24	ACH	\$44,845.36	\$0.00	(\$896.91)	\$0.00	\$43,948.45	\$10,035.28	\$4,157.83	\$3,684.65	\$18,217.68	\$1,425.90	\$2,057.79	\$4,369.32	\$43,948.45
05/08/24	ACH	\$213.10	\$0.00	(\$4.26)	\$0.00	\$208.84	\$47.69	\$19.76	\$17.51	\$86.57	\$6.77	\$9.78	\$20.76	\$208.84
06/07/24	ACH	\$37,269.92	\$0.00	(\$745.40)	\$0.00	\$36,524.52	\$8,340.09	\$3,455.48	\$3,062.22	\$15,140.28	\$1,185.03	\$1,710.18	\$3,631.24	\$36,524.52
06/18/24	ACH	\$225,667.34	\$0.00	(\$4,513.35)	\$0.00	\$221,153.99	\$50,498.76	\$20,922.73	\$18,541.60	\$91,673.60	\$7,175.30	\$10,355.06	\$21,986.94	\$221,153.99
TOTAL		\$ 2,508,827.13	\$ (25,771.71)	\$ (49,661.11)	\$ 2,132.76	\$ 2,435,527.07	\$ 556,133.31	\$ 230,418.03	\$ 204,195.07	\$ 1,009,584.07	\$ 79,020.21	\$ 114,038.31	\$ 242,138.07	\$ 2,435,527.07

100%	Net Percent Collected
0	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

CORNERSTONE-ICM B-BAY LLC								
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	Series 2005 - 2	Series 2007 - 2	
	11/1/23		\$92,834.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1/24/24	2/1/24	7200430381	\$46,417.38	\$46,417.38	\$8,726.63	\$27,740.75	\$9,950.00	
	5/1/24		\$46,417.38	\$0.00	\$0.00	\$0.00	\$0.00	
			\$185,669.52	\$46,417.38	\$8,726.63	\$27,740.75	\$9,950.00	

SECTION 3

<u>District</u>	<u>Landowner</u>	<u>Total O&M</u>	<u>Total Debt</u>	<u>Total Due</u>		<u>O&M</u>	<u>Debt</u>	<u>Total</u>	<u>Paid</u>
Westside									
	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 half 1/24/24
					Feb	\$ 8,726.63	\$ 37,690.75	\$ 46,417.38	
		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 4

**NOTICE OF MEETING DATES
WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2025**

The Board of Supervisors of the *Westside Community Development District* will hold their regularly scheduled public meetings for **Fiscal Year 2025** at **11:00 am at the Hart Memorial Central Library, 211 E. Dakin Ave., Kissimmee, FL 34741**, on the first Tuesday of each month as follows, unless otherwise indicated below:

October 1, 2024
November 5, 2024
December 10, 2024
January 7, 2025
February 4, 2025
March 4, 2025
April 1, 2025
May 6, 2025
June 3, 2025
July 15, 2025
August 5, 2025
September 2, 2025

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager at 219 E. Livingston Street, Orlando, FL 32801; or by calling (407) 841-5524, during normal business hours, or via the District's website at <https://westsidecdd.com>.

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

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

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

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