

*Westside Community
Development District*

Agenda

November 5, 2024

AGENDA

Westside

Community Development District

219 E. Livingston Street, Orlando, FL 32801

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

October 29, 2024

**Board of Supervisors
Westside Community
Development District**

Dear Board Members:

The Board of Supervisors of Westside Community Development District will meet **Tuesday, November 5, 2024 at 11:00 AM at Hart Memorial Central Library, 211 E Dakin Ave, Kissimmee, FL 34741**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 6, 2024 Meeting
4. Organizational Matters
 - A. Acceptance of Resignation of Milagros Solano from Seat #3
 - B. Review of Resume(s)/Letter(s) of Interest
 - C. Appointment of Individual(s) to Fulfill Seats #2, #3, #4 & #5
 - D. Administration of Oaths of Office to Newly Appointed Supervisor(s)
 - E. Election of Officers
 - F. Consideration of Resolution 2025-01 Electing Officers
5. Discussion of Status of Proposals for District Engineering Services
6. Consideration of Proposals for Pressure Washing Services
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
8. Supervisor's Requests
9. Other Business
10. Adjournment

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

Sincerely,



Jason M. Showe
District Manager

MINUTES

**MINUTES OF MEETING
WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Westside Community Development District was held Tuesday, **August 6, 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	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jay Lazarovich	District Counsel
Mark Vincutonis	District Engineer
Thomas Santos	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order called the roll and stated Ms. Solano was sworn in prior to the board meeting.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the June 4, 2024 Meeting

On MOTION by Mr. Franklin seconded by Mr. Bagwell with all in favor the minutes of the June 4, 2024 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Organizational Matters

- A. Appointment of Individual(s) to Fill Seats 2, 4, and 5**
- B. Consideration of Resume(s)/Letter(s) of Interest**
- C. Administration of Oaths of Office to Newly Appointed Supervisor(s)**
- D. Consideration of Resolution 2024-09 Electing Officers**

This item was tabled to a future meeting.

FIFTH ORDER OF BUSINESS

Public Hearing

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

- A. Consideration of Resolution 2024-07 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations**

Mr. Showe stated the budget is based on current contracts and there is no increase in assessments.

On MOTION by Mr. Bagwell seconded by Mr. Franklin with all in favor Resolution 2024-07 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations was approved.

- B. Consideration of Resolution 2024-08 Imposing Special Assessments and Certifying an Assessment Roll**

Mr. Showe stated attached to this resolution will be the adopted budget and the assessment roll.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor Resolution 2024-08 Imposing Special Assessments and Certifying an Assessment Roll was approved.

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

SIXTH ORDER OF BUSINESS

Consideration of RFQ for Professional Engineering Services and Authorization to Issue

Mr. Showe stated we have previously discussed some issues with a drainage pond and felt it would be best to go out with an RFQ for engineering services. We included the RFQ in your agenda package and we need approval from the board to issue that. We made some minor changes based on counsel’s recommendation.

On MOTION by Mr. Franklin seconded by Mr. Stewart with all in favor the RFQ for engineering services was approved and staff was authorized to notice the RFQ.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2024-06 Resetting Public Hearing for Parking Rules

Mr. Showe stated we previously scheduled a rule hearing for today, unfortunately we were unable to make that publication deadline and would like to reset the hearing to October 1, 2024.

On MOTION by Mr. Stewart seconded by Mr. Bagwell with all in favor Resolution 2024-06 Resetting Public Hearing for Parking Rules was approved as amended.

EIGHTH ORDER OF BUSINESS

Adoption of Goals and Objectives

Mr. Showe stated there is now a rule requiring special districts to set goals and objectives that must be approved and posted on your website by October 1. Next December we must do a report on how well we accomplished these goals.

On MOTION by Mr. Franklin seconded by Mr. Bagwell with all in favor the goals and objectives were approved.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Lazarovich stated I brought this to the June meeting and it was tabled at that time, it is the conveyance of Tract 1R the pond in Solara Phase 3. There was some negotiation with Mattamy and their counsel regarding indemnification language. After negotiation we were able

to agree to a two-year indemnification and they limited the indemnification to the soil from the pond and the specific contractors we had to have removed and they agreed to that.

Mr. Stewart stated tell us about the soil again. We talked about that last time.

Mr. Lazarovich stated it just limits the indemnification to the design of the improvements and installation. They had tried to limit it to the specific contractor, we wanted to make sure it was all encompassing. We feel comfortable with this language.

On MOTION by Mr. Stewart seconded by Mr. Bagwell with all in favor Resolution 2024-02 approving the conveyance of Solara Phase 2 pond was approved.

Mr. Lazarovich stated based on the litigation for the stormwater pond I previously reported that we entered into a tolling agreement; there are three parties involved in the tolling agreement. I believe the plans and calculations were sent to a third-party engineer and they are under review.

B. Engineer

Mr. Vincutonis stated the only thing going on is Solara Phase 3, it has been a few weeks since I did the last inspection. I don't know if they addressed those items yet, but it was basically all the homebuilders throwing their garbage down the drains. The rains have flushed it into the ponds and there was some trash in the pond and the one bubble up structure on the southeast corner of the pond because of the head difference, when we get those rains, those grates pop off.

C. Manager

i. Approval of Check Register

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

ii. Balance Sheet and Income Statement

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

iii. Discussion of Direct Bill Status

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

iv. Approval of Fiscal Year 2025 Meeting Schedule

On MOTION by Mr. Stewart seconded by Mr. Bagwell with all in favor the fiscal year 2025 meeting schedule was approved reflecting meetings on the first Tuesday of each month.

D. Field Manager

Mr. Santos stated we will see how everything held up during the storm and will work with Yellowstone on that.

Mr. Showe stated I know Mr. Bagley wanted to know about the pressure washing.

Mr. Bagwell stated the past the CDD does the common areas and by the time you are done with that you have done one-third of the neighborhood. Can we do all the sidewalks once a year? The homeowners know they don't own them, we have sent violations in the past telling them to clean them, but I stopped that because technically they don't own the sidewalks. They asked if the CDD would pressure wash them once a year.

Mr. Santos stated the CDD adjacent area is only about 525 feet, the entire neighborhood is substantially bigger than that. It is going to take an outside vendor. It is not something we could sustain from a maintenance standpoint; we would have to go with an outside vendor for that. I can bring proposals to the next meeting.

Mr. Stewart asked how do we budget that if we choose to do that? Do we have to do it?

Mr. Showe stated no, the board certainly doesn't have to do it. I think there is sufficient funding in the budget to capture that cost. It is in district owned right of way and based on the plat this community is a little different than most of the ones we have. This is also the only community in Westside where we own the roads.

TENTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Stewart seconded by Mr. Bagwell with all in favor the meeting adjourned at 11:25 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A



Begin forwarded message:

From: Milko Solano <milkosolano@hotmail.com>
Subject: **Immediate Resignation Milagros Solano**
Date: August 16, 2024 at 3:02:13 PM EDT
To: Jason Showe <jshowe@gmscfl.com>

Dear Jason,

I hope this message finds you well.

I am writing to formally resign from my position at Westside CDD, effective immediately.

Thank you once again for everything.

Sincerely,
Milagros Solano
954-839-7130

SECTION F

RESOLUTION 2025-01

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 **November 5, 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 5th DAY OF NOVEMBER, 2024.

Chairman/Vice Chairman

Secretary/Assistant Secretary

SECTION VI

ESTIMATE



BILL TO
Thomas Santos
Assistant Field Manager
GMS - Tampa
4530 Eagle Falls Pl
Tampa, FL 33619

ESTIMATE # 105
ESTIMATE DATE 08/22/2024

Aqua Pros Pressure Washing LLC

919 summer street Kissimmee
Florida 34741

DESCRIPTION	AMOUNT
Westside Blvd and Paolos Pl in Kissimmee Pressure Washing. • Pressure washing of all sidewalks and curbs. This includes the removal of dirt, grime, mildew, algae, and other surface contaminants. •Location: Sidewalks and curbs within the (Paolos PL,Chanti Ct,Paolos Ct,Stromboli ct) •Pressure clean the Front Entrance. •Water Supply: Provided by Aqua Pros Pressure Washing LLC	6,450.00

ESTIMATE TOTAL \$6,450.00

TERMS & CONDITIONS

If you have any questions concerning this invoice,Please

Contact:aquaproswash@gmail.com

Important:Vendor Agrees to Provide before and after pictures with Every Service.

INVOICE



BILL TO
Thomas Santos
Assistant Field Manager
GMS - Tampa
4530 Eagle Falls Pl
Tampa, FL 33619

INVOICE # 115
INVOICE DATE 08/12/2024

Aqua Pros Pressure Washing LLC

919 summer street Kissimmee
Florida 34741

DESCRIPTION	AMOUNT
Westside Blvd and Paolos Pl in Kissimmee Pressure Washing. • Pressure washing of all sidewalks and curbs. This includes the removal of dirt, grime, mildew, algae, and other surface contaminants. •Location: Sidewalks and curbs within the (Paolos PL,Chanti Ct,Paolos Ct,Stromboli ct) •Pressure clean the Front Entrance. •Water Supply: Provided by Aqua Pros Pressure Washing LLC	7,425.00

INVOICE TOTAL \$7,425.00

TERMS & CONDITIONS

If you have any questions concerning this invoice,Please

Contact:Eduardocolon16@hotmail.com

Important:Vendor Agrees to Provide before and after pictures with Every Service.

SECTION VII

SECTION C

SECTION 1

Westside Community Development District

Summary of Check Register

July 23, 2024 to September 17, 2024

Fund	Date	Check No.'s		Amount
General Fund				
	7/23/24	2036-2038	\$	41,639.68
	8/8/24	2039-2041	\$	28,957.50
	8/16/24	2042-2044	\$	10,571.63
	8/22/24	2045	\$	332.50
	8/30/24	2046-2047	\$	12,435.55
	9/5/24	2048	\$	499.91
	9/12/24	2049-2054	\$	40,279.05
Total Amount			\$	134,715.82

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/23/24	00083	7/15/24 90103127	202407 310-51300-32200	FY23 AUDIT SERVICES	*	3,950.00	
				DIBARTOLOMEO, MCBEE, HARTLEY &			3,950.00 002036
7/23/24	00022	7/18/24 5291452	202406 310-51300-31100	ENGINEERING SVCS JUN24	*	641.25	
				HANSON, WALTER & ASSOCIATES, INC.			641.25 002037
7/23/24	00039	7/17/24 OS 73614	202407 320-53800-46000	LANDSCAPE ENHANCE JUL24	*	5,997.33	
		7/17/24 OS 73614	202407 320-53800-46000	LANDSCAPE ENHANCE JUL24	*	23,222.17	
		7/17/24 OS 73614	202407 320-53800-46000	LANDSCAPE ENHANCE JUL24	*	6,199.98	
		7/17/24 OS 73614	202407 320-53800-46300	IRRIGATION REPAIRS JUL24	*	1,628.95	
				YELLOWSTONE LANDSCAPE-SOUTHEAST LLC			37,048.43 002038
8/08/24	00056	7/30/24 18164	202407 320-53800-46400	WESTSIDE CDD STORM WATER	*	600.00	
		7/30/24 18164	202407 320-53800-46400	P-4 HERBICIDE MAINT	*	100.00	
		7/30/24 18164	202407 320-53800-46400	SOLARA PONDS S1, S2 & S3	*	275.00	
		7/30/24 18164	202407 320-53800-46400	GOODMAN POND HERBICIDE	*	100.00	
				AQUATIC WEED MANAGEMENT, INC.			1,075.00 002039
8/08/24	00077	8/01/24 PSI09674	202408 320-53800-46400	QTLY MAINT 8/1/-10/31	*	195.00	
				SOLITUDE LAKE MANAGEMENT, LLC			195.00 002040
8/08/24	00039	8/01/24 OS 74235	202408 320-53800-46200	LANDSCAPE MAINT AUG24	*	27,687.50	
				YELLOWSTONE LANDSCAPE-SOUTHEAST LLC			27,687.50 002041
8/16/24	00001	8/01/24 476	202408 310-51300-34000	MANAGEMENT FEES AUG24	*	4,032.17	
		8/01/24 476	202408 310-51300-35200	WEBSITE ADMIN AUG24	*	106.00	
		8/01/24 476	202408 310-51300-35100	INFORMATION TECH AUG24	*	159.00	
		8/01/24 476	202408 310-51300-31300	DISSEMINATION SVCS AUG24	*	1,855.00	
		8/01/24 476	202408 310-51300-51000	OFFICE SUPPLIES AUG24	*	.12	

WEST WESTSIDE ZYAN

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/01/24		476	202408	310-51300-42000			POSTAGE AUG24	*	10.06		
8/01/24		477	202408	320-53800-49000			FIELD MANAGEMENT AUG24	*	1,792.08		
										7,954.43	002042
8/16/24	00029	8/13/24	130512	202407	310-51300-31500		GENERAL COUNSEL JUL24	*	379.95		
8/13/24		130513	202407	310-51300-31500			CONVEYANCES JUL24	*	717.50		
8/13/24		130514	202407	310-51300-31500			CONSTRUCTION DEFECT JUL24	*	512.50		
										1,609.95	002043
8/16/24	00007	7/31/24	09730819	202407	310-51300-48000		PH/ADOPT FY24/25 BUDGET	*	1,007.25		
										1,007.25	002044
8/22/24	00022	8/15/24	5291710	202407	310-51300-31100		ENGINEERING SVCS JUL24	*	332.50		
										332.50	002045
8/30/24	00025	8/26/24	24766	202408	300-15500-10000		FY25 INSURANCE POLICY	*	12,009.00		
										12,009.00	002046
8/30/24	00082	8/26/24	23MMS074	202407	310-51300-31100		GENERAL ENGINEERING JUL24	*	426.55		
										426.55	002047
9/05/24	00039	8/22/24	754130	202408	320-53800-46300		IRRIGATION REPAIRS AUG24	*	499.91		
										499.91	002048
9/12/24	00056	8/30/24	18313	202408	320-53800-46400		WESTSIDE CDD STORM WATER	*	600.00		
8/30/24		18313	202408	320-53800-46400			P-4 HERBICIDE MAINT	*	100.00		
8/30/24		18313	202408	320-53800-46400			SOLARA PONDS S1,S2 & S3	*	275.00		
8/30/24		18313	202408	320-53800-46400			GOODMAN POND HERBICIDE	*	100.00		
8/30/24		18313	202408	320-53800-46400			QUARTERLY EXOTIC MAINT	*	1,500.00		
										2,575.00	002049

WEST WESTSIDE ZYAN

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/12/24	00001	9/01/24	478	202409	310	51300	34000		MANAGEMENT FEES SEP24	*	4,032.17		
9/01/24	478	202409	310	51300	35200			WEBSITE ADMIN SEP24	*	106.00			
9/01/24	478	202409	310	51300	35100			INFORMATION TECH SEP24	*	159.00			
9/01/24	478	202409	310	51300	31300			DISSEMINATION SVCS SEP24	*	1,855.00			
9/01/24	478	202409	310	51300	51000			OFFICE SUPPLIES SEP24	*	.24			
9/01/24	478	202409	310	51300	42000			POSTAGE SEP24	*	170.05			
9/01/24	478	202409	310	51300	42500			COPIES SEP24	*	3.30			
9/01/24	479	202409	320	53800	49000			FIELD MANAGEMENT SEP24	*	1,792.08			
GOVERNMENTAL MANAGEMENT SERVICES												8,117.84	002050
9/12/24	00022	9/11/24	5291898	202408	310	51300	31100		ENGINEERING SVCS AUG24	*	736.25		
HANSON, WALTER & ASSOCIATES, INC.												736.25	002051
9/12/24	00007	8/31/24	09928019	202408	310	51300	48000		NOT OF RULE DEVELOPMENT	*	943.51		
TRIBUNE PUBLISHING COMPANY LLC DBA												943.51	002052
9/12/24	00016	9/09/24	09092024	202409	300	20700	10000		FY24 ROLL ASSES S2018	*	26.84		
9/09/24	09092024	202409	300	20700	10000			FY24 ROLL ASSES S2019	*	23.79			
9/09/24	09092024	202409	300	20700	10000			FY24 ROLL ASSES S2019R	*	117.61			
9/09/24	09092024	202409	300	20700	10000			FY24 ROLL ASSES S2019K	*	9.21			
9/09/24	09092024	202409	300	20700	10000			FY24 ROLL ASSES S2022 AA1	*	13.29			
9/09/24	09092024	202409	300	20700	10000			FY24 ROLL ASSES S2022 AA2	*	28.21			
WESTSIDE CDD C/O USBANK												218.95	002053
9/12/24	00039	9/01/24	757666	202409	320	53800	46200		LANDSCAPE MAINT SEP24	*	27,687.50		
YELLOWSTONE LANDSCAPE-SOUTHEAST LLC												27,687.50	002054
TOTAL FOR BANK A											134,715.82		
WEST WESTSIDE										ZYAN			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
TOTAL FOR REGISTER						134,715.82	

WEST WESTSIDE ZYAN

Westside Community Development District

Summary of Check Register

September 18, 2024 to October 22, 2024

Fund	Date	Check No.'s		Amount
General Fund	10/3/24	2055-2059	\$	16,674.51
	10/21/24	2060-2063	\$	37,421.17
Total Amount			\$	54,095.68

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/03/24	00001	9/15/24	480	202410	310	51300	31700		ASSESSMENT ROLL FY25	*	13,913.00		
GOVERNMENTAL MANAGEMENT SERVICES												13,913.00	002055
10/03/24	00029	9/16/24	131256	202408	310	51300	31500		GENERAL COUNSEL AUG24	*	798.30		
LATHAM,LUNA,EDEN & BEAUDINE, LLP												798.30	002056
10/03/24	00082	9/18/24	23MMS074	202408	310	51300	31100		GENERAL ENGINEERING AUG24	*	636.88		
MADDEN, MOORHEAD & STOKES LLC												636.88	002057
10/03/24	00081	9/19/24	3253	202409	320	53800	46400		DISCING SOLEOL POND SEP24	*	300.00		
TOOLE'S TRACTOR SERVICE &												300.00	002058
10/03/24	00039	9/09/24	766790	202409	320	53800	46300		IRRI REPRS ON WESTSIDE BL	*	414.62		
9/09/24		766791	202409	320	53800	46300		IRRI REPRS EAST SIDE	*	611.71			
YELLOWSTONE LANDSCAPE-SOUTHEAST LLC												1,026.33	002059
10/21/24	00056	9/30/24	18457	202409	320	53800	46400		P-4 HERBICIDE MAINT	*	100.00		
9/30/24		18457	202409	320	53800	46400		WESTSIDE CDD STORM WATER	*	600.00			
9/30/24		18457	202409	320	53800	46400		SOLARA PONDS S1, S2 & S3	*	275.00			
9/30/24		18457	202409	320	53800	46400		GOODMAN POND HERBICIDE	*	100.00			
AQUATIC WEED MANAGEMENT, INC.												1,075.00	002060
10/21/24	00035	10/01/24	90838	202410	310	51300	54000		SPECIAL DISTRICT FEE FY25	*	175.00		
DEPARTMENT OF ECONOMIC OPPORTUNITY												175.00	002061
10/21/24	00001	10/01/24	481	202410	310	51300	34000		MANAGEMENT FEES OCT24	*	4,334.58		
10/01/24		481	202410	310	51300	35200		WEBSITE ADMIN OCT24	*	111.33			
10/01/24		481	202410	310	51300	35100		INFORMATION TECH OCT24	*	167.00			
10/01/24		481	202410	310	51300	31300		DISSEMINATION SVCS OCT24	*	1,947.75			
10/01/24		481	202410	310	51300	51000		OFFICE SUPPLIES OCT24	*	10.18			

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/01/24	481		202410 310-51300-42000			*	29.88		
			POSTAGE OCT24						
10/01/24	481		202410 310-51300-42500			*	1.20		
			COPIES OCT24						
10/01/24	482		202410 320-53800-49000			*	1,881.75		
			FIELD MANAGEMENT OCT24						
								8,483.67	002062

10/21/24	00039	10/01/24	774305 202410 320-53800-46200			*	27,687.50		
			LANDSCAPE MAINT OCT24						
								27,687.50	002063

							TOTAL FOR BANK A	54,095.68	
							TOTAL FOR REGISTER	54,095.68	

WEST WESTSIDE ZYAN

SECTION 2

Westside
Community Development District

Unaudited Financial Reporting
September 30, 2024



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Westside
Community Development District
Combined Balance Sheet
September 30, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:					
Cash:					
Operating Account	\$ 148,491	\$ -	\$ -	\$ 443,530	\$ 592,021
Capital Projects Account	\$ -	\$ -	\$ 23,294	\$ -	\$ 23,294
Investments:					
<u>Series 2005 - 2</u>					
Reserve	\$ -	\$ 100,342	\$ -	\$ -	\$ 100,342
Revenue	\$ -	\$ 124,276	\$ -	\$ -	\$ 124,276
Prepayment	\$ -	\$ 4,152	\$ -	\$ -	\$ 4,152
<u>Series 2007 - 2</u>					
Reserve	\$ -	\$ 36,260	\$ -	\$ -	\$ 36,260
Revenue	\$ -	\$ 52,225	\$ -	\$ -	\$ 52,225
Prepayment	\$ -	\$ 2,929	\$ -	\$ -	\$ 2,929
<u>Series 2018</u>					
Reserve	\$ -	\$ 115,065	\$ -	\$ -	\$ 115,065
Revenue	\$ -	\$ 140,090	\$ -	\$ -	\$ 140,090
Construction	\$ -	\$ -	\$ 2	\$ -	\$ 2
<u>Series 2019</u>					
Reserve	\$ -	\$ 101,595	\$ -	\$ -	\$ 101,595
Revenue	\$ -	\$ 108,796	\$ -	\$ -	\$ 108,796
Construction	\$ -	\$ -	\$ 2	\$ -	\$ 2
<u>Series 2019 K</u>					
Reserve	\$ -	\$ 92,850	\$ -	\$ -	\$ 92,850
Revenue	\$ -	\$ 73,319	\$ -	\$ -	\$ 73,319
Construction	\$ -	\$ -	\$ 10,179	\$ -	\$ 10,179
<u>Series 2019 R</u>					
Reserve	\$ -	\$ 503,479	\$ -	\$ -	\$ 503,479
Revenue	\$ -	\$ 593,494	\$ -	\$ -	\$ 593,494
Cost of Issuance	\$ -	\$ 7,554	\$ -	\$ -	\$ 7,554
<u>Series 2022 AA1</u>					
Reserve	\$ -	\$ 124,025	\$ -	\$ -	\$ 124,025
Revenue	\$ -	\$ 72,157	\$ -	\$ -	\$ 72,157
Construction	\$ -	\$ -	\$ 1,624,078	\$ -	\$ 1,624,078
<u>Series 2022 AA2</u>					
Reserve	\$ -	\$ 120,784	\$ -	\$ -	\$ 120,784
Revenue	\$ -	\$ 117,844	\$ -	\$ -	\$ 117,844
Construction	\$ -	\$ -	\$ 676	\$ -	\$ 676
Assessments Receivable	\$ 4,576	\$ 15,463	\$ -	\$ -	\$ 20,039
Investments - SBA	\$ 144,554	\$ -	\$ -	\$ 787,826	\$ 932,380
Prepaid Expenses	\$ 17,688	\$ -	\$ -	\$ -	\$ 17,688
Total Assets	\$ 315,309	\$ 2,506,698	\$ 1,658,230	\$ 1,231,356	\$ 5,711,594
Liabilities:					
Accounts Payable	\$ 5,868	\$ -	\$ -	\$ -	\$ 5,868
Accrued Interest Payable	\$ -	\$ 63,433	\$ -	\$ -	\$ 63,433
Accrued Principal Payable	\$ -	\$ 210,000	\$ -	\$ -	\$ 210,000
Total Liabilities	\$ 5,868	\$ 273,433	\$ -	\$ -	\$ 279,302
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 17,688	\$ -	\$ -	\$ -	\$ 17,688
Debt Service - Series 2005 - 2	\$ -	\$ 20,317	\$ -	\$ -	\$ 20,317
Debt Service - Series 2007 - 2	\$ -	\$ 26,434	\$ -	\$ -	\$ 26,434
Debt Service - Series 2018	\$ -	\$ 257,051	\$ -	\$ -	\$ 257,051
Debt Service - Series 2019	\$ -	\$ 212,071	\$ -	\$ -	\$ 212,071
Debt Service - Series 2019 K	\$ -	\$ 166,819	\$ -	\$ -	\$ 166,819
Debt Service - Series 2019 R	\$ -	\$ 1,112,834	\$ -	\$ -	\$ 1,112,834
Debt Service - Series 2019 R	\$ -	\$ 197,120	\$ -	\$ -	\$ 197,120
Debt Service - Series 2019 R	\$ -	\$ 240,620	\$ -	\$ -	\$ 240,620
Capital Projects	\$ -	\$ -	\$ 1,658,230	\$ -	\$ 1,658,230
Unassigned	\$ 291,753	\$ -	\$ -	\$ 1,231,356	\$ 1,523,108
Total Fund Balances	\$ 309,441	\$ 2,233,265	\$ 1,658,230	\$ 1,231,356	\$ 5,432,292
Total Liabilities & Fund Balance	\$ 315,309	\$ 2,506,698	\$ 1,658,230	\$ 1,231,356	\$ 5,711,594

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

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 554,823	\$ 554,823	\$ 560,774	\$ 5,951
Assessments - Direct Bill	\$ 34,907	\$ 34,907	\$ 8,727	\$ (26,180)
Interest	\$ 1,000	\$ 1,000	\$ 8,228	\$ 7,228
Miscellaneous Revenue	\$ -	\$ -	\$ 3,017	\$ 3,017
Total Revenues	\$ 590,729	\$ 590,729	\$ 580,745	\$ (9,984)

Expenditures:

General & Administrative:

Supervisor Fees	\$ 12,000	\$ 12,000	\$ 2,400	\$ 9,600
FICA Expense	\$ 918	\$ 918	\$ 184	\$ 734
Engineering Fees	\$ 15,000	\$ 15,000	\$ 7,759	\$ 7,241
Legal Services	\$ 40,000	\$ 40,000	\$ 21,276	\$ 18,724
Arbitrage Fees	\$ 3,600	\$ 3,600	\$ 2,250	\$ 1,350
Management Fees	\$ 48,386	\$ 48,386	\$ 48,386	\$ -
Information Technology	\$ 1,908	\$ 1,908	\$ 1,908	\$ -
Website Maintenance	\$ 1,272	\$ 1,272	\$ 1,272	\$ -
Dissemination Fees	\$ 22,260	\$ 22,260	\$ 22,260	\$ -
Trustee Fees	\$ 29,042	\$ 29,042	\$ 20,033	\$ 9,010
Assessment Roll Services	\$ 13,250	\$ 13,250	\$ 13,250	\$ -
Auditing Services	\$ 4,950	\$ 4,950	\$ 3,950	\$ 1,000
Telephone	\$ 100	\$ 100	\$ -	\$ 100
Postage	\$ 2,250	\$ 2,250	\$ 744	\$ 1,506
Insurance - General Liability	\$ 10,188	\$ 10,188	\$ 9,586	\$ 602
Printing and Binding	\$ 1,500	\$ 1,500	\$ 172	\$ 1,328
Legal Advertising	\$ 1,800	\$ 1,800	\$ 2,439	\$ (639)
Other Current Charges	\$ 1,600	\$ 1,600	\$ 1,268	\$ 332
Office Supplies	\$ 400	\$ 400	\$ 38	\$ 362
Property Appraiser's Fee	\$ 1,400	\$ 1,400	\$ 1,265	\$ 135
Property Taxes	\$ 200	\$ 200	\$ 4	\$ 196
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 212,199	\$ 212,199	\$ 160,618	\$ 51,582

Westside
Community Development District
General Fund

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

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
<i>Operations & Maintenance</i>				
Field Expenditures				
Landscape Maintenance	\$ 332,250	\$ 332,250	\$ 332,250	\$ -
Oak Tree Maintenance	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Irrigation Repairs	\$ 20,000	\$ 20,000	\$ 37,888	\$ (17,888)
Plant Replacement	\$ 30,000	\$ 30,000	\$ 42,560	\$ (12,560)
Electric	\$ 1,815	\$ 1,815	\$ 349	\$ 1,466
Streetlighting	\$ 64,680	\$ 64,680	\$ 57,853	\$ 6,827
Irrigation Water	\$ 70,180	\$ 70,180	\$ 63,736	\$ 6,444
Property Insurance	\$ 1,784	\$ 1,784	\$ 1,701	\$ 83
Field Management	\$ 21,505	\$ 21,505	\$ 21,505	\$ -
Lake & Wetland Maintenance	\$ 25,574	\$ 25,574	\$ 19,485	\$ 6,089
Sidewalk Repairs & Maintenance	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Contingency	\$ 26,000	\$ 26,000	\$ 6,472	\$ 19,528
Stormwater/Lake Repair	\$ 15,000	\$ 15,000	\$ 590	\$ 14,410
Total Operations & Maintenance	\$ 637,788	\$ 637,788	\$ 584,389	\$ 53,399
Total Expenditures	\$ 849,987	\$ 849,987	\$ 745,006	\$ 104,980
Excess (Deficiency) of Revenues over Expenditures	\$ (259,257)		\$ (164,261)	
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)	\$ -	\$ -	\$ 80,000	\$ 80,000
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 80,000	\$ 80,000
Net Change in Fund Balance	\$ (259,257)		\$ (84,261)	
Fund Balance - Beginning	\$ 259,257		\$ 393,702	
Fund Balance - Ending	\$ -		\$ 309,441	

Westside

Community Development District

Debt Service Fund Series 2005-2

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Assessments - Direct Bill	\$ 110,963	\$ 110,963	\$ 27,741	\$ (83,222)
Interest	\$ -	\$ -	\$ 11,092	\$ 11,092
Total Revenues	\$ 110,963	\$ 110,963	\$ 38,832	\$ (72,131)
Expenditures:				
Debt Service Obligation	\$ 110,963	\$ 110,963	\$ 86,728	\$ 24,236
Total Expenditures	\$ 110,963	\$ 110,963	\$ 86,728	\$ 24,236
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (47,895)	\$ (96,366)
Fund Balance - Beginning	\$ -		\$ 68,212	
Fund Balance - Ending	\$ -		\$ 20,317	

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

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Assessments - Direct Bill	\$ 39,800	\$ 39,800	\$ 9,950	\$ (29,850)
Interest	\$ -	\$ -	\$ 4,515	\$ 4,515
Total Revenues	\$ 39,800	\$ 39,800	\$ 14,465	\$ (25,335)
Expenditures:				
Debt Service Obligation	\$ 39,800	\$ 39,800	\$ 37,440	\$ 2,360
Total Expenditures	\$ 39,800	\$ 39,800	\$ 37,440	\$ 2,360
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (22,975)	
Fund Balance - Beginning	\$ -		\$ 49,409	
Fund Balance - Ending	\$ -		\$ 26,434	

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

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 230,130	\$ 230,130	\$ 232,341	\$ 2,211
Interest	\$ -	\$ -	\$ 12,980	\$ 12,980
Total Revenues	\$ 230,130	\$ 230,130	\$ 245,321	\$ 15,191
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		\$ 16,271	
Fund Balance - Beginning	\$ 120,257		\$ 240,780	
Fund Balance - Ending	\$ 121,337		\$ 257,051	

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

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 203,846	\$ 203,846	\$ 205,899	\$ 2,053
Interest	\$ -	\$ -	\$ 10,815	\$ 10,815
Total Revenues	\$ 203,846	\$ 203,846	\$ 216,714	\$ 12,868
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)		\$ 12,610	
Fund Balance - Beginning	\$ 93,051		\$ 199,460	
Fund Balance - Ending	\$ 92,793		\$ 212,071	

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

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 1,007,205	\$ 1,007,205	\$ 1,018,008	\$ 10,803
Interest	\$ -	\$ -	\$ 60,093	\$ 60,093
Total Revenues	\$ 1,007,205	\$ 1,007,205	\$ 1,078,101	\$ 70,896
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)		\$ 66,987	
Fund Balance - Beginning	\$ 816,035		\$ 1,045,846	
Fund Balance - Ending	\$ 812,126		\$ 1,112,834	

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

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 78,845	\$ 78,845	\$ 79,680	\$ 835
Interest	\$ -	\$ -	\$ 8,102	\$ 8,102
Total Revenues	\$ 78,845	\$ 78,845	\$ 87,782	\$ 8,937
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		\$ 13,842	
Fund Balance - Beginning	\$ 57,621		\$ 152,978	
Fund Balance - Ending	\$ 62,526		\$ 166,819	

Westside

Community Development District

Debt Service Fund Series 2022 AA1

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 113,770	\$ 113,770	\$ 114,990	\$ 1,220
Interest	\$ -	\$ -	\$ 9,628	\$ 9,628
Total Revenues	\$ 113,770	\$ 113,770	\$ 124,618	\$ 10,848
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	\$ -		\$ 10,848	
Fund Balance - Beginning	\$ 60,928		\$ 186,272	
Fund Balance - Ending	\$ 60,928		\$ 197,120	

Westside

Community Development District

Debt Service Fund Series 2022 AA2

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 241,568	\$ 241,568	\$ 244,159	\$ 2,591
Interest	\$ -	\$ -	\$ 11,878	\$ 11,878
Total Revenues	\$ 241,568	\$ 241,568	\$ 256,036	\$ 14,468
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		\$ 15,056	
Fund Balance - Beginning	\$ 103,331		\$ 225,564	
Fund Balance - Ending	\$ 103,919		\$ 240,620	

Westside

Community Development District

Capital Projects Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 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	\$ 522	\$ 83,317	\$ 340	\$ 340	\$ 340	\$ 84,181
Total Revenues	\$ -	\$ 2	\$ 0	\$ 0	\$ 522	\$ 83,317	\$ 340	\$ 340	\$ 340	\$ 84,181
Expenditures:										
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,683	\$ 11,683	\$ 11,683
Contingency	\$ -	\$ 796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 796
Total Expenditures	\$ -	\$ 796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,683	\$ 11,683	\$ 12,479
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (794)	\$ 0	\$ 0	\$ 522	\$ 83,317	\$ (11,343)	\$ (11,343)	\$ (11,343)	\$ 71,702
Fund Balance - Beginning	\$ -	\$ 24,087	\$ 2	\$ 1	\$ 9,657	\$ 1,540,761	\$ 12,019	\$ 12,019	\$ 12,019	\$ 1,586,528
Fund Balance - Ending	\$ -	\$ 23,294	\$ 2	\$ 2	\$ 10,179	\$ 1,624,078	\$ 676	\$ 676	\$ 676	\$ 1,658,230

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

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 28,735	\$ 28,735
Total Revenues	\$ -	\$ -	\$ 28,735	\$ 28,735
Expenditures:				
Miscellaneous Expense	\$ 1,500	\$ 1,500	\$ 472	\$ 1,028
Total Expenditures	\$ 1,500	\$ 1,500	\$ 472	\$ 1,028
Excess (Deficiency) of Revenues over Expenditures	\$ (1,500)		\$ 28,263	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (80,000)	\$ (80,000)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (80,000)	\$ (80,000)
Net Change in Fund Balance	\$ (1,500)		\$ (51,737)	
Fund Balance - Beginning	\$ 1,282,718		\$ 1,283,093	
Fund Balance - Ending	\$ 1,281,218		\$ 1,231,356	

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	\$ 65	\$ -	\$ 4,576	\$ 560,774
Assessments - Direct Bill	\$ -	\$ -	\$ -	\$ 8,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,727
Interest	\$ 1,031	\$ 1,010	\$ 1,052	\$ 1,053	\$ 976	\$ 1,043	\$ 1,013	\$ 1,044	\$ 3	\$ 2	\$ 1	\$ 0	\$ 8,228
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	\$ 67	\$ 1	\$ 4,576	\$ 580,745

Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 600	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ -	\$ 2,400
FICA Expense	\$ 46	\$ -	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ 46	\$ -	\$ 46	\$ -	\$ 184
Engineering Fees	\$ 1,334	\$ 71	\$ 1,156	\$ 665	\$ 166	\$ 404	\$ 428	\$ -	\$ 641	\$ 759	\$ 1,373	\$ 762	\$ 7,759
Legal Services	\$ 1,176	\$ 1,124	\$ 3,984	\$ 313	\$ 1,333	\$ 2,124	\$ 1,006	\$ 3,594	\$ 3,235	\$ 1,610	\$ 798	\$ 980	\$ 21,276
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	\$ 4,032	\$ 4,032	\$ 4,032	\$ 48,386
Information Technology	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 1,908
Website Maintenance	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 1,272
Dissemination Fees	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 1,855	\$ 22,260
Trustee Fees	\$ 8,364	\$ -	\$ 5,163	\$ 2,788	\$ -	\$ 2,168	\$ -	\$ 1,549	\$ -	\$ -	\$ -	\$ -	\$ 20,033
Assessment Roll Services	\$ 13,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,250
Auditing Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,950	\$ -	\$ -	\$ 3,950
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 6	\$ 120	\$ 3	\$ 1	\$ 12	\$ 20	\$ 82	\$ 31	\$ 148	\$ 142	\$ 10	\$ 170	\$ 744
Insurance - General Liability	\$ 9,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,586
Printing and Binding	\$ 123	\$ 9	\$ -	\$ -	\$ 32	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 172
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,204	\$ 944	\$ 291	\$ 2,439
Other Current Charges	\$ 101	\$ 101	\$ 105	\$ 138	\$ 100	\$ 101	\$ 96	\$ 97	\$ 98	\$ 98	\$ 97	\$ 136	\$ 1,268
Office Supplies	\$ 13	\$ 13	\$ 0	\$ 0	\$ 11	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38
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	\$ 13,916	\$ 10,021	\$ 8,493	\$ 160,618

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	\$ 27,688	\$ 27,688	\$ 27,688	\$ 332,250
Oak Tree Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 7,816	\$ -	\$ 2,716	\$ 5,204	\$ 10,212	\$ 1,136	\$ 5,197	\$ 260	\$ 1,526	\$ 2,295	\$ 500	\$ 1,026	\$ 37,888
Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,140	\$ -	\$ -	\$ 35,419	\$ -	\$ -	\$ 42,560
Electric	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 36	\$ 36	\$ -	\$ 349
Streetlighting	\$ 4,934	\$ 4,934	\$ 4,934	\$ 4,923	\$ 4,787	\$ 4,787	\$ 4,787	\$ 4,787	\$ 4,787	\$ 4,718	\$ 4,718	\$ 4,755	\$ 57,853
Irrigation Water	\$ 3,855	\$ 3,654	\$ 6,165	\$ 4,579	\$ 4,753	\$ 4,513	\$ 4,480	\$ 49	\$ 517	\$ 761	\$ 22,961	\$ 7,450	\$ 63,736
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	\$ 1,792	\$ 1,792	\$ 1,792	\$ 21,505
Lake & Wetland Maintenance	\$ 2,150	\$ 1,075	\$ 2,875	\$ 1,075	\$ 495	\$ 1,075	\$ 1,675	\$ 2,770	\$ 1,075	\$ 1,075	\$ 2,770	\$ 1,375	\$ 19,485
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	\$ 73,785	\$ 60,464	\$ 44,086	\$ 584,389
Total Expenditures	\$ 90,892	\$ 46,767	\$ 63,213	\$ 55,939	\$ 60,824	\$ 52,447	\$ 66,030	\$ 49,794	\$ 48,335	\$ 87,700	\$ 70,485	\$ 52,579	\$ 745,006
Excess (Deficiency) of Revenues over Expenditures	\$ (89,861)	\$ 61,692	\$ 263,970	\$ (19,245)	\$ (48,682)	\$ (43,804)	\$ (54,049)	\$ (38,668)	\$ 10,506	\$ (87,634)	\$ (70,484)	\$ (48,003)	\$ (164,261)

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
07/11/24	ACH	\$0.00	\$0.00	\$0.00	\$283.73	\$283.73	\$64.78	\$26.84	\$23.79	\$117.61	\$9.21	\$13.29	\$28.21	\$283.73
10/08/24	ACH	\$20,448.24	\$0.00	(\$408.96)	\$0.00	\$20,039.28	\$4,575.80	\$1,895.86	\$1,680.10	\$8,306.76	\$650.17	\$938.30	\$1,992.29	\$20,039.28
TOTAL		\$ 2,529,275.37	\$ (25,771.71)	\$ (50,070.07)	\$ 2,416.49	\$ 2,455,850.08	\$ 560,773.89	\$ 232,340.73	\$ 205,898.96	\$ 1,018,008.44	\$ 79,679.59	\$ 114,989.90	\$ 244,158.57	\$ 2,455,850.08

101%
0 Net Percent Collected
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
			\$92,834.76	\$0.00	\$0.00	\$0.00	\$0.00
1/24/24	11/1/23	7200430381	\$46,417.38	\$46,417.38	\$8,726.63	\$27,740.75	\$9,950.00
	2/1/24		\$46,417.38	\$0.00	\$0.00	\$0.00	\$0.00
	5/1/24						
			\$185,669.52	\$46,417.38	\$8,726.63	\$27,740.75	\$9,950.00