

*Westside Community
Development District*

Agenda

November 4, 2025

AGENDA

Westside

Community Development District

219 E. Livingston Street, Orlando, FL 32801

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

October 28, 2025

**Board of Supervisors
Westside Community
Development District**

Dear Board Members:

The Board of Supervisors of Westside Community Development District will meet **Tuesday, November 4, 2025 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 June 3, 2025 Meeting
4. Organizational Matters
 - A. Acceptance of Resignation of Robert Bagwell
 - B. Consideration of Resume(s)/Letter(s) of Interest
 - C. Appointment of Individual(s) to Fulfill Seats #1, #2, #3, #4 & #5
 - D. Administration of Oaths of Office to Newly Appointed Supervisor(s)
 - E. Election of Officers
 - F. Consideration of Resolution 2026-01 Electing Officers
5. Ratification of Agreement for Additional Services with Madden, Moorhead & Stokes, LLC
6. Presentation of Fiscal Year 2024 Audit Report
7. Consideration of Resolution 2026-02 Amending FY25 Budget
8. Consideration of Requisition #1 for 2022-1 Bonds
9. Consideration of Audit Engagement Letter from DiBartolomeo, McBee, Hartley & Barnes, P.A.
10. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. District Goals and Objectives
 - a. Ratification of Fiscal Year 2025 Goals & Objectives
 - b. Adoption of Fiscal Year 2026 Goals & Objectives
11. Supervisor's Requests
12. Other Business
13. Adjournment

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

Sincerely,

A handwritten signature in 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
Rey Malave, District Engineer
Darrin Mossing, GMS

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, June 3, 2025 at 11:00 a.m. at the Hart Memorial Central Library, 211 E. Dakin Avenue, Kissimmee, Florida

Present and constituting a quorum were:

Tom Franklin	Chairman
Scott Stewart	Vice Chairman
Robert Bagwell	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jay Lazarovich	Latham Shuker
Joey Duncan	District Engineer by telephone
Jarett Wright	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the April 1, 2025 Meeting

On MOTION by Mr. Bagwell seconded by Mr. Stewart with all in favor the minutes of the April 1, 2025 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Organizational Matters

A. Appointment of Individuals to Fill Seats 2, 3, 4 & 5

B. Consideration of Resumes/Letters of Interest

C. Administration of Oaths of Office to Newly Appointed Supervisors

D. Consideration of Resolution 2025-01 Electing Officers

This item tabled.

FIFTH ORDER OF BUSINESS

Public Hearing

A. Consideration of Resolution 2025-05 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations

On MOTION by Mr. Frankin seconded by Mr. Stewart with all in favor the public hearing is opened.

Mr. Showe stated Resolution 2025-05 adopts the fiscal year 2026 budget. There is no assessment increase and we continue to put money into capital reserves.

There were no members of the public present to provide comment.

On MOTION by Mr. Bagwell seconded by Mr. Franklin with all in favor Resolution 2025-05 was approved.

B. Consideration of Resolution 2025-06 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Showe stated Resolution 2025-06 certifies the assessment roll and attached to this resolution will be the final budget that you adopted as well as the assessment roll.

On MOTION by Mr. Franklin seconded by Mr. Bagwell with all in favor Resolution 2025-06 was approved.

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

SIXTH ORDER OF BUSINESS

Presentation of Arbitrage Report

Mr. Showe stated the next item is presentation of arbitrage rebate report for the Series 2018 bonds that was included in the agenda package. This is a requirement of the bonds that require us to test every year to determine if we are making more interest than we are paying on the bonds. There is no rebate liability, which means we are in compliance.

SEVENTH ORDER OF BUSINESS Consideration of Public Financial Disclosures

Mr. Showe stated we have a couple of updated financial disclosures. These are legally required once we issued new bonds. We have three different series that Jay’s office was working on.

Mr. Lazarovich stated I have two separate disclosures, the one that made it into the agenda covers the entire Solara Development and there were the 2018 bonds, 2019 and the split 2022 series 1 and series 2. We just encapsulated the entire Solara Development within this public disclosure. It basically puts on record the amount of the bonds, what area is encumbered, what is included in the district’s required maintenance and references the engineer’s report, the assessment methodologies. We have done this in previous assessment areas. We just wanted to get this updated for the entire Solara Development.

The one that didn’t make it in is Windsor at Westside Parcel K. It is in similar form, it is just specific for the Parcel K engineer’s report, methodology and bond series. The only change from the version you have was updated the date from May 21st to June 3rd.

On MOTION by Mr. Franklin seconded by Mr. Bagwell with all in favor the Financial Disclosures for Solara Development bonds and Windsor at Westside Parcel K bonds were approved in substantially final form subject to the engineer’s confirmation of the legal description exhibit.

EIGHTH ORDER OF BUSINESS Staff Reports

A. Attorney

Mr. Lazarovich stated we do have a reconvened meeting with all the interested parties on the pond issue that is scheduled for June 16th. We will have the third-party engineer present his findings to the entire group just to put them on notice of his findings then see how they want to proceed. I think there is new information for them to consider.

Mr. Bagwell stated I saw signs up in Calabria that said the sewer system backed up into that retention pond.

Mr. Lazarovich you can email us those pictures and any information to us.

Mr. Showe stated we definitely need to know that because our lake vendor is going to need to know that.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Register

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

ii. Balance Sheet and Income Statement

Mr. Showe stated a copy of the balance sheet and income statement were included in the agenda package.

We are about 80% collected on the assessments which is typical for Westside. We are still chasing down one or two delinquent direct bills.

Mr. Lazarovich stated we are working with our bankruptcy litigator. There was a deadline for tomorrow to respond to the amended claim. The lender agreed to push that back another two weeks, they are working to get a payoff.

iii. Approval of Fiscal Year 2026 Meeting Schedule

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

iv. Presentation of Registered Voters

A copy of the letter from the supervisor of elections indicating there are 1,521 registered voters residing within the district was included in the agenda package.

v. Form 1 & Ethics Training Reminder

Mr. Showe stated this is just a reminder that your form 1s are due July 1st and your ethics training is due by December 31st.

D. Field Manager

Mr. Wright stated there are a couple areas I identified, the Solara pond in front of the clubhouse, there is a shell walkway and there is some erosion coming off that. There is a metal border that holds it in and it eroded. We need to cut out a few sections and make minor repairs. There is some other erosion on the pond that is across the street and some sidewalk repairs and that will be done. The city is going to install a four-way stop at Westside and Sand Mine to improve the safety for residents.

Mr. Showe stated we received a couple notices from the South Florida Water Management District about invasives on a couple parcels and we will get with our environmental contractor and get those knocked out.

NINTH ORDER OF BUSINESS

Supervisor’s Requests

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

From: Robert Bagwell mousekadeals@gmail.com
Subject: Re: Westside CDD 9/2/25 QUORUM CHECK
Date: August 21, 2025 at 3:24 PM
To: Iman Sakalla isakalla@gmscfl.com

Due to health problem, my doctor has advised that I will no longer be able to function as a board member of the CDD. Therefore, I must resign effective immediately.

Robert Bagwell

SECTION B

Jonathan “Jon” Crone

(845)728-1555

3060 Pirates Retreat Ct 1108

Kissimmee, FL 34747

Jcrone108@gmail.com

I am a dedicated professional with a diverse background and a strong commitment to community service. Originally from Plattekill, New York, my wife Allyn and I purchased our condominium at Caribe Cove in 2015 and have been full-time residents since December 2020.

My career began in municipal government, working in the Department of Public Works before serving **21 years as a Police Officer, retiring honorably** after a distinguished career that included supervisory responsibilities. Following my retirement, I transitioned into property management as the Assistant General Manager of a large family resort. I have also served as a Town Councilman overseeing a \$5 million municipal budget, founded and operated a Firearms Training Center, and worked as a licensed general contractor.

I currently serve as **Vice President of the Board of Directors at Caribe Cove Condominium Association**, where I have overseen and supported numerous community improvements, including:

- Securing professional security services to enhance resident safety
- Overseeing the hiring of a new management company and on-site employees
- Directing major landscaping and elevator upgrades
- Negotiating contracts to protect owners’ interests and reduce costs
- Maintaining strict budget discipline and securing insurance despite market challenges
- Implementing new technologies to streamline operations
- Increasing transparency, accessibility, and accountability for residents

I am now seeking appointment to the **Westside Community Development District Board of Directors**. My combined background in law enforcement, public works, municipal government, property management, and community association leadership provides me with the experience and perspective to serve effectively.

My Commitment

If appointed, I will bring integrity, fiscal responsibility, and proven leadership to the District, ensuring community assets are protected and residents’ quality of life remains a top priority.

the 1990s, the number of people with a disability in the United States has increased by 25% (U.S. Census Bureau, 1997).

As a result of the increase in the number of people with a disability, the need for accessible information has become more acute. The National Center for Accessible Information (NCAI) has estimated that 10% of the population has a disability that may affect their ability to access information (NCAI, 1997). The NCAI has also estimated that 25% of the population has a disability that may affect their ability to use information technology (NCAI, 1997). The NCAI has also estimated that 50% of the population has a disability that may affect their ability to use information technology (NCAI, 1997).

The NCAI has also estimated that 75% of the population has a disability that may affect their ability to use information technology (NCAI, 1997).

The NCAI has also estimated that 90% of the population has a disability that may affect their ability to use information technology (NCAI, 1997).

The NCAI has also estimated that 95% of the population has a disability that may affect their ability to use information technology (NCAI, 1997).

The NCAI has also estimated that 99% of the population has a disability that may affect their ability to use information technology (NCAI, 1997).

The NCAI has also estimated that 100% of the population has a disability that may affect their ability to use information technology (NCAI, 1997).

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Donald R. Jackson

(904) 540-7466

donald.r.jaxson@gmail.com

Dear Hiring Committee,

I am writing to express my strong interest in the **Director of Military Outreach** position. With over 20 years of combined military, educational, and recruiting experience, I bring a proven record of leading teams, managing large-scale outreach initiatives, and fostering collaborative partnerships across diverse academic and military communities. My background in higher education program development, recruiting operations, and leadership training uniquely equips me to advance the University's mission of supporting military-affiliated students and strengthening institutional outreach.

In my current role as a **Recruiting Operations Educational Officer**, I manage relationships with more than 940 academic institutions across Central Florida, overseeing large-scale programs such as the ASVAB Career Exploration initiative in over 250 schools. I supervise complex projects, coordinate outreach strategies, and evaluate transcripts to ensure academic and program compliance. These experiences sharpened my ability to guide teams, align outreach initiatives with institutional goals, and deliver measurable results.

Previously, as **Deputy Director of Training and Instruction at the United States Military Academy**, I directed professional development programs for cadets and staff, integrating curriculum design with leader development strategies. I managed multimillion-dollar educational projects, supervised cross-functional teams, and developed training that advanced Army-wide standards for professional ethics and leadership. These roles have reinforced my commitment to cultivating professional growth, mentoring staff, and ensuring organizational success through collaboration.

The Director of Military Outreach role excites me because it allows me to combine my strengths in **strategic leadership, program management, and military education** to serve both the University and the broader military community. I am confident in my ability to lead outreach representatives, direct departmental initiatives, and foster partnerships across academic and community stakeholders. Most importantly, I bring a leadership philosophy centered on collaboration, accountability, and service to others.

I welcome the opportunity to discuss how my experience and vision can contribute to the University's military outreach mission. Thank you for your time and consideration.

Sincerely,

Donald R. Jackson

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In addition, it is crucial to review these records regularly to identify any discrepancies or errors. This proactive approach can prevent potential issues from escalating and ensure that the financial statements are accurate and reliable.

Furthermore, the document highlights the benefits of using digital tools for record-keeping. These tools can streamline the process, reduce the risk of data loss, and provide easy access to historical data for analysis and reporting.

Finally, it is recommended to consult with a professional accountant or tax advisor to ensure that all records are properly maintained and that the business remains in full compliance with all applicable laws and regulations.

By following these guidelines, businesses can ensure that their financial records are accurate, complete, and easy to audit, which is essential for long-term success and financial stability.

Thank you for your attention to this important matter. We are confident that these recommendations will help you maintain the highest standards of financial record-keeping.

CCD - Board Candidate 2025-2026

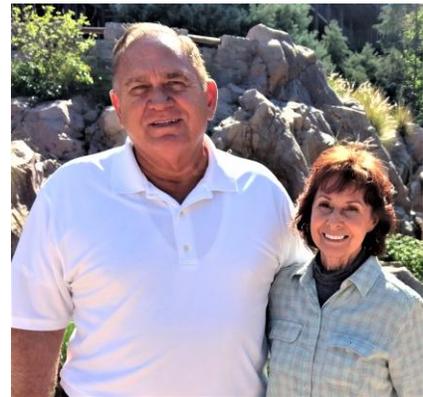
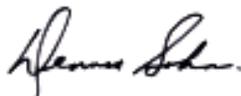
My name is Dennis Sohn, my wife, Cheryl, and I have been married for 56 years. We personally own, and manage, multiple commercial properties. We have a home in Kissimmee FL, (Florida voter) as well in East Peoria, Illinois.

I believe a board should be representing the Owners, *should be actively involved* in the current expenses and budgeting.

I have had the benefit to be involved in a variety of successful professions over the years and continue to have commercial business interests.

- Involved in construction industry starting at construction company at age 22 years old.
- Commercial contractor involving in road State and Federal Road construction.
- Supervisor of data processing for over 5 years at a national insurance company.
- Developed a subdivision, and constructed many homes, and multiple commercial properties.
- Helped design and build several churches acting as the General contractor.
- Familiar with financial spreadsheets, as well as negotiation of property maintenance contracts.
- Experienced serving on various business and not-for-profit boards.
- Board President and Treasurer of a condominium association.

If you have any questions, please feel free to contact me,
dsohnmail@gmail.com or 309-696-9415



SECTION F

RESOLUTION 2026-01

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 4, 2025** 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
_____ Jason Showe _____	Treasurer
_____ Katie Costa _____	Assistant Treasurer
_____ George Flint _____	Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____ Darrin Mossing, Sr. _____	Assistant Secretary
_____	Assistant Secretary

PASSED AND ADOPTED THIS 4th DAY OF NOVEMBER, 2025.

Chairman/Vice Chairman

Secretary/Assistant Secretary

SECTION V



MADDEN
MOORHEAD & STOKES, LLC
CIVIL ENGINEERS

June 9, 2025

Westside Community Development District
 Attention: George S. Flint
 Governmental Management Services - Central Florida, LLC
 219 East Livingston Street
 Orlando, Florida 32801

Via Email: gflint@gmscfl.com

RE: LETTER OF AGREEMENT – ADDITIONAL SERVICES
Solara Pond 3 Stormwater Pond Analysis
Westside CDD, Osceola County, Florida

Dear George:

We appreciate your consideration for **MADDEN, MOORHEAD & STOKES, LLC** (Madden) to provide additional professional engineering services for the above referenced project to Westside Community Development District (Client). These engineering services will include the following:

1. Madden will provide additional analysis, respond to comments and attend meetings as requested by Client.
2. Fees: Increase original budget \$5,000.00 to Hourly Not-to-Exceed Total Fee: \$20,000.00.

All conditions of our original contract will also apply to this additional service. Invoices are submitted monthly, and payment is due within 15 days from the date of the invoice.

Thank you for this opportunity and we look forward to continue working with you on this project. Please sign, date, and return one copy of this agreement as your authorization to proceed with these additional professional services. Should you have any questions, please do not hesitate to call.

Sincerely,
Madden, Moorhead & Stokes, LLC

David A. Reid, P.E.
 Vice President Operations

Terms of this letter, including Exhibit C and Standard Provisions, are agreed:

BY:  **District Manager** Date: 6/10/25

 CDD Chairman

SECTION VI

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2024

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Westside Community Development District
Osceola County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Westside Community Development District, Osceola County, Florida ("District") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 24, 2025, on our consideration of the Westside Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 24, 2025 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

June 24, 2025

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

Our discussion and analysis of Westside Community Development District, Osceola County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$29,997,220.
- The change in the District's total net position in comparison with the prior fiscal year was \$2,723,679, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$5,542,583. A portion of fund balance is assigned to nonspendable prepaid items, operating reserves and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position

	2024	2023
Current assets	\$ 5,889,918	\$ 5,719,486
Capital assets	49,842,071	48,043,266
Total assets	<u>55,731,989</u>	<u>53,762,752</u>
Deferred amount on refunding	337,555	362,405
Current liabilities	1,706,961	1,630,925
Long-term liabilities	24,365,363	25,220,691
Total liabilities	<u>26,072,324</u>	<u>26,851,616</u>
Net position		
Net investment in capital assets	24,954,263	22,354,980
Restricted for capital projects	1,658,230	1,586,527
Restricted for debt service	1,795,104	1,655,239
Unrestricted	1,589,623	1,676,795
Total net position	<u>\$29,997,220</u>	<u>\$ 27,273,541</u>

The District's net position increased during the most recent fiscal year. The majority of the change represents the degree to which program revenues exceeded ongoing cost of operations.

Key elements of the District's change in net position are reflected in the following table:

Change in Net Position

	2024	2023
Program revenues	\$ 5,748,687	\$ 8,943,644
General revenues	271,820	235,716
Total revenues	<u>6,020,507</u>	<u>9,179,360</u>
Expenses		
General government	161,686	173,193
Physical environment	1,884,714	1,782,056
Interest on long-term debt	1,250,428	1,236,801
Cost of issuance	-	278,675
Total expenses	<u>3,296,828</u>	<u>3,470,725</u>
Change in net position	2,723,679	5,708,635
Net position - beginning of year	27,273,541	21,564,906
Net position - end of year	<u>\$29,997,220</u>	<u>\$27,273,541</u>

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$3,296,828, which consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by special assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

The variance between budgeted and actual general fund revenues is considered significant. The actual general fund expenditures for the current fiscal year were significantly lower than the original budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$49,842,071 invested in capital assets and construction in process. Construction in process has not completed as of September 30, 2024 and therefore is not depreciated to date. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$25,255,363 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2025, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Westside Community Development District's Finance Department at 219 East Livingston Street Orlando, Florida 32801.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION

September 30, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 592,021
Investments	950,937
Assessments receivable	35,440
Prepaid items	17,688
Restricted assets:	
Investments	4,126,171
Cash and cash equivalents	23,293
Assessments receivable	144,368
Capital assets:	
Non-depreciable	28,607,339
Depreciable	21,234,732
TOTAL ASSETS	<u>55,731,989</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred refunding obligation	337,555
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 56,069,544</u>
 LIABILITIES	
Accounts payable and accrued expenses	\$ 6,463
Accrued interest payable	499,626
Matured bonds payable	290,000
Matured interest payable	50,872
Bonds payable, due within one year	860,000
Bonds payable, due in more than one year	24,365,363
TOTAL LIABILITIES	<u>26,072,324</u>
 NET POSITION	
Net investment in capital assets	24,954,263
Restricted for:	
Capital projects	1,658,230
Debt service	1,795,104
Unrestricted	1,589,623
TOTAL NET POSITION	<u>\$ 29,997,220</u>

The accompanying notes are an integral part of this financial statement

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Capital Grants and Contributions	Governmental Activities
Governmental activities				
General government	\$ 161,686	\$ 161,686	\$ 3,086,652	\$ 3,086,652
Physical environment	1,884,714	438,679	-	(1,446,035)
Interest on long-term debt	1,250,428	2,061,670	-	811,242
Total governmental activities	<u>\$ 3,296,828</u>	<u>\$ 2,662,035</u>	<u>\$ 3,086,652</u>	<u>2,451,859</u>
General revenues:				
Investment earnings				268,803
Miscellaneous income				3,017
Total general revenues				<u>271,820</u>
Change in net position				<u>2,723,679</u>
Net position - October 1, 2023				<u>27,273,541</u>
Net position - September 30, 2024				<u>\$ 29,997,220</u>

The accompanying notes are an integral part of this financial statement

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2024

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 592,021	\$ -	\$ -	\$ 592,021
Investments	950,937	-	-	950,937
Assessments receivable	35,440	-	-	35,440
Prepaid items	17,688	-	-	17,688
Restricted Assets:				
Investments	-	2,491,234	1,634,937	4,126,171
Cash and cash equivalents	-	-	23,293	23,293
Assessments receivable	-	144,368	-	144,368
TOTAL ASSETS	\$ 1,596,086	\$ 2,635,602	\$ 1,658,230	\$ 5,889,918
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable and accrued expenses	\$ 6,463	\$ -	\$ -	\$ 6,463
Matured bonds payable	-	290,000	-	290,000
Matured interest payable	-	50,872	-	50,872
TOTAL LIABILITIES	6,463	340,872	-	347,335
FUND BALANCES				
Nonspendable:				
Prepaid items	17,688	-	-	17,688
Restricted for:				
Debt service	-	2,294,730	-	2,294,730
Capital projects	-	-	1,658,230	1,658,230
Unassigned	1,571,935	-	-	1,571,935
TOTAL FUND BALANCES	1,589,623	2,294,730	1,658,230	5,542,583
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,596,086	\$ 2,635,602	\$ 1,658,230	\$ 5,889,918

The accompanying notes are an integral part of this financial statement

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2024

Total Governmental Fund Balances in the Balance Sheet	\$ 5,542,583
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Deferred charges on refunding of long-term debt are shown as deferred outflows of resources in the government-wide financial statements; however, this amount is not reported in the governmental financial statements.	337,555
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	68,320,210
Less accumulated depreciation	(18,478,139)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(499,626)
Original issue discount	29,637
Governmental bonds payable	(25,255,000)
Net Position of Governmental Activities	\$ 29,997,220

The accompanying notes are an integral part of this financial statement

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2024

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Special assessments	\$ 600,365	2,061,670	\$ -	\$ 2,662,035
Miscellaneous revenue	3,017	-	-	3,017
Investment earnings	55,520	129,102	84,181	268,803
TOTAL REVENUES	<u>658,902</u>	<u>2,190,772</u>	<u>84,181</u>	<u>2,933,855</u>
EXPENDITURES				
General government	161,686	-	-	161,686
Physical environment	584,388	-	796	585,184
Capital outlay	-	-	11,683	11,683
Debt				
Principal	-	830,000	-	830,000
Interest expense	-	1,234,563	-	1,234,563
TOTAL EXPENDITURES	<u>746,074</u>	<u>2,064,563</u>	<u>12,479</u>	<u>2,823,116</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>(87,172)</u>	<u>126,209</u>	<u>71,702</u>	<u>110,739</u>
FUND BALANCE				
Beginning of year	<u>1,676,795</u>	<u>2,168,521</u>	<u>1,586,528</u>	<u>5,431,844</u>
End of year	<u>\$ 1,589,623</u>	<u>\$ 2,294,730</u>	<u>\$ 1,658,230</u>	<u>\$ 5,542,583</u>

The accompanying notes are an integral part of this financial statement

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2024

Net Change in Fund Balances - Total Governmental Funds \$ 110,739

Amount reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However,
in the Statement of Activities, the costs of those assets are depreciated
over their estimated useful lives:

Capital outlay 11,683

Non cash Developer contribution of infrastructure improvements are
recorded on the government wide financial statements but not on the
fund financials statements. 3,086,652

Repayment of long-term liabilities are reported as expenditures in the
governmental fund financial statements, but such repayments reduce
liabilities in the Statement of Net Position and are eliminated in the
Statement of Activities:

Payments on long-term debt 830,000

Certain items reported in the Statement of Activities do not require
the use of current financial resources and therefore are not reported
expenditures in the governmental funds:

Current year provision for depreciation (1,299,530)

Change in accrued interest payable 13,657

Provision for amortization of bond discount (4,672)

Provision for amortization of deferred charges (24,850)

Change in Net Position of Governmental Activities \$ 2,723,679

The accompanying notes are an integral part of this financial statement

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Westside Community Development District ("District") was established on August 30, 2004 by the Board of County Commissioners of Osceola County, Florida Ordinance 04-34, subsequently amended by Florida Ordinance 07-19 on August 20, 2007, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the qualified electors of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statement 14, and Statement 39, an amendment of GASB Statement 14. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Assessments (continued)

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	30
Improvements other than buildings	10

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources (continued)

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Fund Equity/Net Position (continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

The District’s investments were held as follows at September 30, 2024:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
US Bank Gcts 0490	\$ 4,126,171	Not Available	Not Available
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	950,937	S&P AAAM	Weighted average maturity: 39 days
Total Investments	<u>\$ 5,077,108</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk - The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

The District participated in the following external investment pools:

The State Board of Administration for participation in the Local Government Investment Pool (Florida Prime™) created by Section 218.415, Florida Statutes is an investment pool that operates under investment guidelines established by Section 215.47, Florida Statutes. The District's investments in Florida Prime™, a qualified external investment pool, meet the requirements of GASB Statement No. 79 and are reported at amortized cost.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Balance 10/01/2023	Increases	Decreases	Balance 09/30/2024
Governmental activities:				
Capital assets, not being depreciated:				
Land and improvements	\$ 11,741,451	\$ -	\$ -	\$ 11,741,451
Construction in progress	13,767,553	3,098,335	-	16,865,888
Total capital assets, not being depreciated	<u>25,509,004</u>	<u>3,098,335</u>	<u>-</u>	<u>28,607,339</u>
Capital assets, being depreciated				
Infrastructure	38,985,916	-	-	38,985,916
Improvements other than buildings	726,955	-	-	726,955
Total capital assets, being depreciated	<u>39,712,871</u>	<u>-</u>	<u>-</u>	<u>39,712,871</u>
Less accumulated depreciation for:				
Infrastructure	16,451,654	1,299,530	-	17,751,184
Improvements other than buildings	726,955	-	-	726,955
Total accumulated depreciation	<u>17,178,609</u>	<u>1,299,530</u>	<u>-</u>	<u>18,478,139</u>
Total capital assets, being depreciated - net	<u>22,534,262</u>	<u>(1,299,530)</u>	<u>-</u>	<u>21,234,732</u>
Governmental activities capital assets - net	<u>\$48,043,266</u>	<u>\$ 1,798,805</u>	<u>\$ -</u>	<u>\$49,842,071</u>

Depreciation expense was charged to physical environment.

The District Capital Improvement Project (“CIP”) is being built in phases. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. The infrastructure will include roadways, potable water and wastewater systems, and land improvements. Upon completion, certain infrastructure is to be conveyed to others for ownership and maintenance.

The Developer contributed \$9,728,055 of improvements to the District which includes \$3,086,652 of improvements during the current year.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE F – LONG-TERM LIABILITIES

During the year, the scheduled debt service payments on the Series 2005-2 Bonds, \$77,406 in interest and \$65,000 in principal, Series 2007-2 Bonds, \$34,200 in interest and \$15,000 in principal, were not paid in full by the District. These amounts are reflected in the balance of matured interest payable and matured bonds payable in the accompanying financial statements.

\$2,285,000 Special Assessment Revenue Bonds, Series 2005-2 – On April 18, 2019, the District issued \$2,285,000 in Special Assessment Revenue Bonds, Series 2005-2. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2037. The Bonds bear interest at 5.65% payable semi-annually on the first day of each May and November. Principal is due serially each May 1.

\$715,000 Special Assessment Revenue Bonds, Series 2007-2 – On April 18, 2019, the District issued \$715,000 in Special Assessment Revenue Bonds, Series 2007-2. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2038. The Bonds bear interest at 7.2% payable semi-annually on the first day of each May and November. Principal is due serially each May 1.

\$3,490,000 Special Assessment Revenue Bonds, Series 2018 (Solara Phase 1 Assessment Area) – On February 27, 2018, the District issued \$3,490,000 in Special Assessment Revenue Bonds, Series 2018 (Solara Phase 1 Assessment Area). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2048. The Bonds bear interest ranging from 5.0% to 5.2% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2019.

\$13,095,000 Special Assessment Revenue Refunding Bonds, Series 2019 – On September 30, 2019, the District issued \$13,095,000 in Special Assessment Revenue Refunding Bonds, Series 2019. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2038. The Bonds bear interest ranging from 3.5% to 4.125% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2020.

\$3,230,000 Special Assessment Revenue Bonds, Series 2019 (Solara Phase 2 Assessment Area) – On April 4, 2019, the District issued \$3,230,000 in Special Assessment Revenue Bonds, Series 2019 (Solara Phase 2 Assessment Area). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2049. The Bonds bear interest ranging from 3.625% to 4.85% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2020.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

\$1,860,000 Special Assessment Revenue Bonds, Series 2019 (Windsor Parcel K) – On December 6, 2019, the District issued \$1,860,000 in Special Assessment Revenue Bonds, Series 2019 (Windsor Parcel K). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2050. The Bonds bear interest ranging from 3.8% to 4.0% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2033.

\$1,825,000 Special Assessment Revenue Bonds, Series 2022-1 – On November 22, 2022, the District issued \$1,835,000 in Special Assessment Revenue Bonds, Series 2022-1. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2048. The Bonds bear interest at 6.2% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2039.

\$3,360,000 Special Assessment Revenue Bonds, Series 2022-2 – On November 22, 2022, the District issued \$3,360,000 in Special Assessment Revenue Bonds, Series 2022-2. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2053. The Bonds bear interest ranging from 5.25% to 6.0% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2024.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

The District is in compliance with those requirements of the Bond Indenture at September 30, 2024.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2024:

	Balance 10/01/2023	Additions	Deletions	Balance 09/30/2024	Due Within One Year
Special Assessment Revenue Bonds, Series 2005-2	\$ 1,370,000	\$ -	\$ 65,000	\$ 1,305,000	\$ 70,000
Special Assessment Revenue Bonds, Series 2007-2	475,000	-	15,000	460,000	15,000
Special Assessment Revenue Bonds, Series 2018	3,210,000	-	65,000	3,145,000	70,000
Special Assessment Revenue Refunding Bonds, Series 2019	10,975,000	-	575,000	10,400,000	595,000
Special Assessment Revenue Bonds, Series 2019	3,000,000	-	65,000	2,935,000	65,000
Special Assessment Revenue Bonds, Series 2019 (Windsor Parcel K)	1,860,000	-	-	1,860,000	-
Special Assessment Revenue Bonds, Series 2022-1	1,835,000	-	-	1,835,000	-
Special Assessment Revenue Bonds, Series 2022-2	3,360,000	-	45,000	3,315,000	45,000
	<u>26,085,000</u>	<u>-</u>	<u>830,000</u>	<u>25,255,000</u>	<u>860,000</u>
Unamortized bond discount	(34,309)	-	(4,672)	(29,637)	-
	<u>\$ 26,050,691</u>	<u>\$ -</u>	<u>\$ 825,328</u>	<u>\$25,225,363</u>	<u>\$ 860,000</u>

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 860,000	\$ 1,201,716	\$ 2,061,716
2026	905,000	1,165,972	2,070,972
2027	940,000	1,128,361	2,068,361
2028	985,000	1,089,109	2,074,109
2029	1,030,000	1,047,929	2,077,929
2030-2034	5,910,000	4,514,614	10,424,614
2035-2039	5,805,000	3,066,559	8,871,559
2040-2044	3,590,000	1,983,040	5,573,040
2045-2049	4,200,000	924,828	5,124,828
2050-2053	1,030,000	138,300	1,168,300
	<u>\$ 25,255,000</u>	<u>\$ 16,260,428</u>	<u>\$ 41,515,428</u>

NOTE G - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE H - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE I – LITIGATION AND CLAIMS

The District has certain claims in regards to construction defects within an HOA, a timeline to present a formal plan or remedial work has been agreed upon. The District plans to reconvene to discuss a possible solution.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2024

	<u>* BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES			
Special assessments	\$ 589,729	\$ 600,365	\$ 10,636
Miscellaneous revenue	-	3,017	3,017
Investment earnings	1,000	55,520	54,520
TOTAL REVENUES	<u>590,729</u>	<u>658,902</u>	<u>68,173</u>
EXPENDITURES			
Current			
General government	212,199	161,686	50,513
Physical environment	637,787	584,388	53,399
TOTAL EXPENDITURES	<u>849,986</u>	<u>746,074</u>	<u>103,912</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(259,257)	(87,172)	172,085
OTHER FINANCING SOURCES (USES)			
Carry forward balance	<u>259,257</u>	<u>-</u>	<u>(259,257)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	<u>\$ -</u>	(87,172)	<u>\$ (87,172)</u>
FUND BALANCES			
Beginning of year		<u>1,676,795</u>	
End of year		<u>\$ 1,589,623</u>	

* Original and final budget.

WESTSIDE COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes, The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements, The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors, Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

The variance between budgeted and actual general fund revenues is considered significant. The actual general fund expenditures for the current fiscal year were significantly lower than the original budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the Board of Supervisors
Westside Community Development District
Osceola County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Westside Community Development District, as of September 30, 2024 and for the year ended, which collectively comprise the Westside Community Development District's basic financial statements and have issued our report thereon dated June 24, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 24, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Westside Community Development District
Osceola County, Florida

We have examined Westside Community Development District, Osceola County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Westside Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 24, 2025

Management Letter

To the Board of Supervisors
Westside Community Development District
Osceola County, Florida

Report on the Financial Statements

We have audited the financial statements of Westside Community Development District as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 24, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 24, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. The current status of the prior findings is as follows:

Finding 2011-01

The District had been unable to make certain scheduled debt service payments and meet debt service reserve requirements on the Series 2005 Special Assessment Revenue Bonds and Series 2007 Special Assessment Revenue Bonds.

Management Response

During a prior year, property held by the SPE was sold and a portion of the proceeds was provided to the District as landholder contributions. The District made unscheduled debt service payments to pay off certain matured principal and interest on the Series 2005 and Series 2007 Bonds with the proceeds from the landholder contributions. The Series 2005 and 2007 Bonds were bifurcated, and a portion of the bifurcated Bonds were cancelled in 2021.

A portion of the Series 2005-2 and Series 2007-2 Bonds needs to be cancelled in order for the annual assessments securing the Series 2005-2 and Series 2007-2 Bonds to be sufficient to make the annual principal and interest payments. The District is working with the Trustee and Bondholders to accomplish this adjustment.

Current Status

During the year, the balance outstanding, after a payment was made, on the unexchanged Series 2005 and 2007 Bonds was cancelled. However, the District did not make all of the scheduled debt service payments for the Series 2005-2 and 2007-2 Bonds during fiscal year 2024. The owner of one undeveloped parcels of land within the District failed to timely pay the assessments as follows: 50% due 11/1/2023; 25% due 2/1/2024; And 25% due 5/1/2024. The landowner subsequently made their payment with the statutorily required interest.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Refer to Note A in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Westside Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 6.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$2,400.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$741,749.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Westside Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$158 to \$1,500 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$2,662,035.
- c. The total amount of outstanding bonds issued by the District as \$25,255,000.

Other Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any findings in addition to the current status of prior audit findings noted above.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Chairman and Members of the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 24, 2025

SECTION VII

RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT APPROVING AN AMENDMENT TO THE CAPITAL PROJECTS FUND BUDGET FOR FISCAL YEAR 2025 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Resolution 2024-07 the Westside Community Development District Board of Supervisors (the “Board”) adopted a Capital Projects Fund Budget for Fiscal Year 2025; and

WHEREAS, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2025.

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

1. The Capital Projects Fund Budget for Fiscal Year 2025 is hereby amended and restated as set forth on the Fiscal Year 2025 Budget attached hereto as “**Exhibit A**”.
2. This Resolution shall take effect immediately upon adoption and be reflected in the monthly and Fiscal Year End 9/30/2025 Financial Statements and Audit Report of the District.

PASSED AND ADOPTED THIS 4th DAY OF NOVEMBER 2025.

ATTEST:

BOARD OF SUPERVISORS OF THE WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

By: _____

Its: _____

SECTION VIII

REQUISITION FOR SERIES 2022-1 BONDS

The undersigned, an Authorized Officer of Westside Community Development District (the “District”) hereby submits the following requisition for disbursement from the 2022-1 Acquisition and Construction Account under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank Trust Company, National Association, as trustee (the “Trustee”), dated as of February 1, 2005 (the “Master Indenture”), as supplemented by the Eighth Supplemental Indenture from the District to the Trustee, dated as of November 1, 2022 (the Master Indenture as amended and supplemented is hereinafter referred to as the “Indenture”) (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 1
- (B) Name of Payee: Mattamy Homes
- (C) Amount Payable: \$1,702,501.92 and any additional interest earnings
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Pay Application # 19 RETAINAGE period thru 2/25/24

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2022-1 Acquisition and Construction Account, that each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Solara Phase 3 Project and each represents a Cost which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof and that No Event of Default in regard to the Series 2022-1 Bonds (as defined in the Indenture) has happened and is continuing.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are originals or duplicate copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

**WESTSIDE COMMUNITY DEVELOPMENT
DISTRICT**

By: _____
Authorized Officer

CONSULTING ENGINEER'S APPROVAL OF SOLARA PHASE 3 PROJECT COSTS

The undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Solara Phase 3 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Solara Phase 3 Project with respect to which such disbursement is being made; and, (ii) the report of the Consulting Engineer for the Solara Phase 3 Project, as such report shall have been amended or modified on the date hereof. The undersigned further certifies that (a) the Solara Phase 3 Project improvements to be acquired have been completed in accordance with the plans and specifications therefore; (b) the Solara Phase 3 Project improvements are constructed in a sound workmanlike manner and in accordance with industry standards; (c) the purchase price to be paid by the District for the Solara Phase 3 Project improvements is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements; (d) the plans and specifications for the Solara Phase 3 Project improvements have been approved by all regulatory bodies required to approve them or such approval can reasonably be expected to be obtained; (e) all currently required approvals and permits for the acquisition, construction, reconstruction, installation and/or equipping of the portion of the Solara Phase 3 Project for which disbursement is made have been obtained from all applicable regulatory bodies; and (f) for that portion of the Solara Phase 3 Project being acquired, the seller has paid all contractors, subcontractors, and materialmen that have provided services or materials in connection with the portion of the Solara Phase 3 Project for which disbursement is made hereby.

[CONSULTING ENGINEER]

Title: _____



Mattamy Homes USA • Orlando
2450 Maitland Center Parkway, Suite 300
Orlando, FL 32751
T 407.599.2228

September 18, 2025

Mr. Jason Showe
District Manger
Westside Community Development District
219 E. Livingston Street
Orlando, FL 32801

RE: Solara Phase 3 – Request for reimbursement

Dear Mr. Showe:

In accordance Series 2022-AA1 Bonds, Mattamy Orlando LLC is seeking the maximum reimbursement available from the Construction Funds Account. Attached is the final pay application for the site work performed by Assured Excavating, Inc. for your reference.

Please let me know if you have any questions or need additional information.

Best regards,

Chuck Bell

Chuck Bell
Director, Land Development
Orlando Division

CC: Gillian Miller, Mattamy Homes

APPLICATION AND CERTIFICATE FOR PAYMENT

AIA DOCUMENT 702

TO: OWNER **Mattamy Homes**

PROJECT: *PROJECT Solara*
PROJECT PROJECT #

APPLICATION NO: 19-RETAINAGE
APPLICATION DATE: 2/25/2024
PERIOD TO: 2/25/2024

FROM: **Assured Excavating, Inc**

VIA ENGINEER:

CONTRACT FOR:

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet, AIA Document G703, is attached.

CHANGE ORDER SUMMARY		
	ADDITIONS	DEDUCTIONS
Change Orders Approved		
Previous months by owner	1,520,879.91	
TOTAL	1,520,879.91	-
Approved this month		
		\$ -
		\$ -
		\$ -
TOTALS	\$ -	\$ -
NET CHANGE BY CHANGE ORDERS	\$1,520,879.91	

1. ORIGINAL CONTRACT SUM	\$ 6,974,888.96
2. Net Change by Change Orders	1,520,879.91
3. CONTRACT SUM TO DATE	\$ 8,495,768.87
4. TOTAL COMPLETED AND STORED TO DATE	\$ 8,490,881.37
5. RETAINAGE:	

10% of Completed & Stored Work _____

TOTAL RETAINAGE \$ -

6. TOTAL EARNED LESS RETAINAGE \$ 8,490,881.37

7. LESS PREVIOUS CERTIFICATES FOR PAYMENT \$ 7,641,793.23

8. CURRENT PAYMENT DUE \$ 849,088.14

9. BALANCE TO FINISH, PLUS RETAINAGE \$ 4,887.50

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief, the work covered by this Application for Payment has been completed in compliance with the Contract Documents, that all amounts have been paid by the Contractor for the Work for which previous Certificates for Payment were issued and payments received from the Owner, and the current payment shown herein is now due.

CONTRACTOR:

By: [Signature] Date: February 25, 2024



State of Florida County of Seminole
Subscribed and sworn before me this day of February 25, 2024

Notary Public
My Commission Expires

[Signature: Sara E. Evans]

ENGINEER'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on the on-site observations and the data comprising the above application, the Engineer certifies to the Owner to the best of the Engineer's knowledge, information and belief, the work has progressed as indicated, the quality of the work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ -
(Attach explanation if amount certified differs from the amount applied for)

ENGINEER:

By: [Signature] Date: 3/12/24

This certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment is without prejudice to any rights of the Owner or Contractor under this Contract.

APPLICATION FOR PAYMENT NO.
EXHIBIT "C"

No.	Description	CONTRACT AMOUNT		PREVIOUSLY COMPLETED		COMPLETED THIS INVOICE		COMPLETED TO DATE		RETENTION	NET DUE	REMAINING ON CONTRACT	
		Amount	Cost Code	Amount		Amount		Amount	Amount			Amount	Amount
Application For Payment Summary													
31245	General Conditions	\$ 391,500.00		\$ 391,500.00		\$ -		\$ 391,500.00					0.00
30010	Demolition	\$ 809.00		\$ 809.00		\$ -		\$ 809.00					0.00
30020	Tree Clearing & Site Prep	\$ 64,000.00		\$ 64,000.00		\$ -		\$ 64,000.00					0.00
30030	EROSION & SEDIMENT CONTROL	\$ 270,208.00		\$ 270,208.00		\$ -		\$ 270,208.00					0.00
30510	Earthworks	\$ 532,021.26		\$ 532,021.26		\$ -		\$ 532,021.26					0.00
30540	Import/Export Fill	\$ 98,656.00		\$ 98,656.00		\$ -		\$ 98,656.00					0.00
31010	Gravily Sewer	\$ 797,352.16		\$ 797,352.16		\$ -		\$ 797,352.16					0.00
31015	Storm	\$ 1,697,213.70		\$ 1,697,213.70		\$ -		\$ 1,697,213.70					0.00
31020	Water Main	\$ 1,056,456.00		\$ 1,056,456.00		\$ -		\$ 1,056,456.00					0.00
31025	Reclaim	\$ 713,900.00		\$ 713,900.00		\$ -		\$ 713,900.00					0.00
31030	Internal Roads	\$ 1,769,735.66		\$ 1,764,848.10		\$ -		\$ 1,764,848.10					4,887.60
31040	Sidewalk	\$ 300,637.50		\$ 300,637.50		\$ -		\$ 300,637.50					0.00
31620	Pump Station & Force Main	\$ 518,944.00		\$ 518,944.00		\$ -		\$ 518,944.00					0.00
33240	Retaining Wall	\$ 120,750.00		\$ 120,750.00		\$ -		\$ 120,750.00					0.00
	Change Order #2	\$ 43,600.00		\$ 43,600.00		\$ -		\$ 43,600.00					0.00
	Change Order #3	\$ (1,095.80)		\$ (1,095.80)		\$ -		\$ (1,095.80)					0.00
	Change Order #4	\$ 85,482.20		\$ 85,482.20		\$ -		\$ 85,482.20					0.00
	Change Order #5	\$ 27,370.00		\$ 27,370.00		\$ -		\$ 27,370.00					0.00
	Change Order #6	\$ 6,750.00		\$ 6,750.00		\$ -		\$ 6,750.00					0.00
	Change Order #7	\$ 11,779.25		\$ 11,779.25		\$ -		\$ 11,779.25					0.00
TOTAL		\$ 8,495,768.87		\$ 8,490,881.37		0.00		\$ 8,490,881.37		0.00	0.00		4,887.60

VENDOR: Assured Excavating, Inc INV. DATE: 2-25-2024	CONTRACT # INV.# APPL.# 10-R	Field Approval	Checked By	Office Approval	Entered By	Deduction of 10% Retention	Total Due To-Date \$ 8,490,881.37
DESCRIPTION: Solara		Date:	Date:	Date:	Date:	Previous Application \$ 7,641,793.23	
ACCT#	ACCT. DATE:					Balance Due This Application \$ 849,088.14	

No.	Description	CONTRACT AMOUNT				PREVIOUSLY COMPLETED		COMPLETED THIS INVOICE		COMPLETED TO DATE		REMAINING ON CONTRACT	
		Qty	Unit	Price	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount
General Conditions													
	MOBILIZATION	1	LS	\$89,000.00	\$ 89,000.00	1.00	\$89,000.00	\$ 0.00	1.00	\$89,000.00	0.00	\$ 0.00	
31245	SURVEY LAYOUT	1	LS	\$125,000.00	\$ 125,000.00	1.00	\$125,000.00	\$ 0.00	1.00	\$125,000.00	0.00	\$ 0.00	
31245	CERTIFIED AS-BUILTS	1	LS	\$32,500.00	\$ 32,500.00	1.00	\$32,500.00	\$ 0.00	1.00	\$32,500.00	0.00	\$ 0.00	
	MATERIALS TESTING / GEOTECHNICAL ENGINE	1	LS	\$135,000.00	\$ 135,000.00	1.00	\$135,000.00	\$ 0.00	1.00	\$135,000.00	0.00	\$ 0.00	
	MAINTENANCE OF TRAFFIC (MOT) & PERMITTING	1	LS	\$10,000.00	\$ 10,000.00	1.00	\$10,000.00	\$ 0.00	1.00	\$10,000.00	0.00	\$ 0.00	
	Total General Conditions				\$ 381,500.00		\$ 381,500.00	\$ 0.00	1.00	\$ 381,500.00	0.00	\$ 0.00	
Demolition													
30010	DEMO EXISTING INLET	1	EA	\$425.00	\$ 425.00	1.00	\$425.00	\$ 0.00	1.00	\$425.00	0.00	\$ 0.00	
30010	DEMO EXISTING 18" RCP	16	LF	\$24.00	\$ 384.00	16.00	\$384.00	\$ 0.00	16.00	\$384.00	0.00	\$ 0.00	
	Total Demolition				\$ 809.00		\$ 809.00	\$ 0.00		\$ 809.00	0.00	\$ 0.00	
Tree Clearing & Site Prep													
30020	CLEAR AND GRUB (BURN ONSITE)	45	AC	\$1,200.00	\$ 54,000.00	45.00	\$54,000.00	\$ 0.00	45.00	\$54,000.00	0.00	\$ 0.00	
	Total Tree Clearing & Site Prep				\$ 54,000.00		\$ 54,000.00	\$ 0.00		\$ 54,000.00	0.00	\$ 0.00	
EROSION & SEDIMENT CONTROL													
30030	NPDES PERMIT, INSPECTIONS, REPORTING, AND	1	LS	\$12,500.00	\$ 12,500.00	1.00	\$12,500.00	\$ 0.00	1.00	\$12,500.00	0.00	\$ 0.00	
30030	TEMPORARY CONSTRUCTION ENTRANCE	1	EA	\$6,850.00	\$ 6,850.00	1.00	\$6,850.00	\$ 0.00	1.00	\$6,850.00	0.00	\$ 0.00	
30030	TEMPORARY STOP SIGN	1	EA	\$250.00	\$ 250.00	1.00	\$250.00	\$ 0.00	1.00	\$250.00	0.00	\$ 0.00	
30030	SILT FENCE	5600	LF	\$1.50	\$ 8,400.00	6,600.00	\$8,400.00	\$ 0.00	6,600.00	\$8,400.00	0.00	\$ 0.00	
30030	EROSION CONTROL MAINTENANCE	1	LS	\$8,600.00	\$ 8,600.00	1.00	\$8,600.00	\$ 0.00	1.00	\$8,600.00	0.00	\$ 0.00	
30030	INLET PROTECTION	79	EA	\$299.00	\$ 23,621.00	79.00	\$23,621.00	\$ 0.00	79.00	\$23,621.00	0.00	\$ 0.00	
30030	SOD 10' UP SLOPES FROM ADJACENT PROPER	20400	SY	\$3.10	\$ 63,240.00	20,400.00	\$63,240.00	\$ 0.00	20,400.00	\$63,240.00	0.00	\$ 0.00	
30030	SOD (ENTIRE ROW BACK OF CURB)	15650	SY	\$3.10	\$ 48,615.00	15,650.00	\$48,615.00	\$ 0.00	15,650.00	\$48,615.00	0.00	\$ 0.00	
30030	PERMANENT SEEDING OF LOTS AND ALL DIST	133100	SY	\$0.49	\$ 65,219.00	133,100.00	\$65,219.00	\$ 0.00	133,100.00	\$65,219.00	0.00	\$ 0.00	
30030	SOD POND BANKS	9450	SY	\$3.10	\$ 29,295.00	9,450.00	\$29,295.00	\$ 0.00	9,450.00	\$29,295.00	0.00	\$ 0.00	
30030	SEED POND BOTTOM	8200	SY	\$0.49	\$ 4,018.00	8,200.00	\$4,018.00	\$ 0.00	8,200.00	\$4,018.00	0.00	\$ 0.00	
	Total EROSION & SEDIMENT CONTROL				\$ 270,208.00		\$ 270,208.00	\$ 0.00		\$ 270,208.00	0.00	\$ 0.00	
Earthworks													

No.	Description	CONTRACT AMOUNT				PREVIOUSLY COMPLETED		COMPLETED THIS INVOICE		COMPLETED TO DATE		REMAINING ON CONTRACT	
		Qty	Unit	Price	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount
30510.	FINAL GRADING (LOTS AND OPEN SPACES)	218	EA	\$250.00	\$ 54,500.00	218.00	\$54,500.00		\$0.00	218.00	\$54,500.00	0.00	\$0.00
30510.	POND GRADING	17650	SY	\$1.50	\$ 26,475.00	17,650.00	\$26,475.00		\$0.00	17,650.00	\$26,475.00	0.00	\$0.00
30510.	ROW GRADING	39100	SY	\$1.25	\$ 48,875.00	39,100.00	\$48,875.00		\$0.00	39,100.00	\$48,875.00	0.00	\$0.00
30510.	ONSITE CUT, PLACE & COMPACT SITE*	98854	CY	\$3.69	\$ 364,771.26	98,854.00	\$364,771.26		\$0.00	98,854.00	\$364,771.26	0.00	\$0.00
30510.	RELOCATE EXISTING RIP-RAP SWALE	675	LS	\$28.00	\$ 18,900.00	675.00	\$18,900.00		\$0.00	675.00	\$18,900.00	0.00	\$0.00
30510.	EXCCAIVATE FOR RETAINING WALLS	1	LS	\$18,500.00	\$ 18,500.00	1.00	\$18,500.00		\$0.00	1.00	\$18,500.00	0.00	\$0.00
	Total Earthworks				\$ 532,021.26		\$532,021.26		\$0.00		\$532,021.26		\$0.00
	IMPORT/EXPORT FILL												
30540.	Export Fill	65704	CY	\$1.50	\$ 98,556.00	65,704.00	\$98,556.00		\$0.00	65,704.00	\$98,556.00	0.00	\$0.00
	Total IMPORT/EXPORT FILL				\$ 98,556.00		\$98,556.00		\$0.00		\$98,556.00		\$0.00
31010	GRAVITY SEWER												
	6" PVC PIPE (0-6' CUT)		LF	\$0.00	\$0.00	0.00	\$0.00		\$0.00	0.00	\$0.00	0.00	\$0.00
	8" PVC PIPE (0-6' CUT)	1428	LF	\$36.10	\$51,550.80	1,428.00	\$51,550.80		\$0.00	1,428.00	\$51,550.80	0.00	\$0.00
	8" PVC PIPE (6'-8' CUT)	616	LF	\$39.10	\$24,085.60	616	\$24,085.60		\$0.00	616.00	\$24,085.60	0.00	\$0.00
	8" PVC PIPE (8'-10' CUT)	784	LF	\$40.10	\$31,438.40	784	\$31,438.40		\$0.00	784.00	\$31,438.40	0.00	\$0.00
	8" PVC PIPE (10'-12' CUT)	1876	LF	\$43.10	\$80,855.60	1876	\$80,855.60		\$0.00	1,876.00	\$80,855.60	0.00	\$0.00
	8" PVC PIPE (12'-14' CUT)	1022	LF	\$44.30	\$45,274.60	1022	\$45,274.60		\$0.00	1,022.00	\$45,274.60	0.00	\$0.00
	8" PVC PIPE (14'-16' CUT)	1092	LF	\$46.10	\$50,341.20	1092	\$50,341.20		\$0.00	1,092.00	\$50,341.20	0.00	\$0.00
	MANHOLE (0-6' CUT)	18	EA	\$5,345.00	\$96,210.00	18	\$96,210.00		\$0.00	18.00	\$96,210.00	0.00	\$0.00
	MANHOLE (6'-8' CUT)	3	EA	\$6,570.00	\$19,710.00	3	\$19,710.00		\$0.00	3.00	\$19,710.00	0.00	\$0.00
	MANHOLE (8'-10' CUT)	2	EA	\$7,160.00	\$14,320.00	2	\$14,320.00		\$0.00	2.00	\$14,320.00	0.00	\$0.00
	MANHOLE (10'-12' CUT)	4	EA	\$8,050.00	\$32,200.00	4	\$32,200.00		\$0.00	4.00	\$32,200.00	0.00	\$0.00
	MANHOLE (12'-14' CUT)	1	EA	\$10,400.00	\$10,400.00	1	\$10,400.00		\$0.00	1.00	\$10,400.00	0.00	\$0.00
	MANHOLE (12'-14' CUT, LINED)	1	EA	\$18,300.00	\$18,300.00	1	\$18,300.00		\$0.00	1.00	\$18,300.00	0.00	\$0.00
	MANHOLE (14'-16' CUT)	3	EA	\$11,325.00	\$33,975.00	3	\$33,975.00		\$0.00	3.00	\$33,975.00	0.00	\$0.00
	SINGLE SERVICE ASSEMBLY	49	EA	\$1,115.00	\$54,635.00	49	\$54,635.00		\$0.00	49.00	\$54,635.00	0.00	\$0.00
	DOUBLE SERVICE ASSEMBLY	85	EA	\$1,684.00	\$143,140.00	85	\$143,140.00		\$0.00	85.00	\$143,140.00	0.00	\$0.00
	TV TESTING	6899	LF	\$6.89	\$47,534.11	6899	\$47,534.11		\$0.00	6,899.00	\$47,534.11	0.00	\$0.00
	MISC FITTINGS	1	LS	\$6,200.00	\$6,200.00	1	\$6,200.00		\$0.00	1.00	\$6,200.00	0.00	\$0.00
	COAT EXISTING MANHOLE WITH LINER SYSTEM	3	EA	\$10,400.00	\$31,200.00	3	\$31,200.00		\$0.00	3.00	\$31,200.00	0.00	\$0.00
	10" DR-11 HDPE	81	LF	\$73.85	\$5,981.85	81	\$5,981.85		\$0.00	81.00	\$5,981.85	0.00	\$0.00
	(BLANK - USE/ADD ROWS IF NEEDED)												
				SUB-TOTAL	\$797,352.16		\$797,352.16		\$0.00		\$797,352.16	0.00	\$0.00
31015	STORM												
	15" CLASS III RCP	3088	LF	\$47.40	\$146,371.20	3088	\$146,371.20		\$0.00	3,088.00	\$146,371.20	0.00	\$0.00
	18" CLASS III RCP	2608	LF	\$59.30	\$154,654.40	2608	\$154,654.40		\$0.00	2,608.00	\$154,654.40	0.00	\$0.00
	24" CLASS III RCP	1072	LF	\$83.75	\$89,780.00	1072	\$89,780.00		\$0.00	1,072.00	\$89,780.00	0.00	\$0.00
	30" CLASS III RCP	176	LF	\$119.85	\$21,093.60	176	\$21,093.60		\$0.00	176.00	\$21,093.60	0.00	\$0.00
	36" CLASS III RCP	1248	LF	\$160.50	\$200,304.00	1248	\$200,304.00		\$0.00	1,248.00	\$200,304.00	0.00	\$0.00
	42" CLASS III RCP	296	LF	\$206.50	\$61,124.00	296	\$61,124.00		\$0.00	296.00	\$61,124.00	0.00	\$0.00
	48" CLASS III RCP	424	LF	\$248.75	\$105,470.00	424	\$105,470.00		\$0.00	424.00	\$105,470.00	0.00	\$0.00
	8" PVC	1610	LF	\$23.05	\$37,110.50	1610	\$37,110.50		\$0.00	1,610.00	\$37,110.50	0.00	\$0.00
	36" RCP FES	1	EA	\$5,265.00	\$5,265.00	1	\$5,265.00		\$0.00	1.00	\$5,265.00	0.00	\$0.00
	RIP-RAP	650	SY's	\$80.00	\$52,000.00	650	\$52,000.00		\$0.00	650.00	\$52,000.00	0.00	\$0.00
	TYPE "C" INLET	1	EA	\$8,100.00	\$8,100.00	1	\$8,100.00		\$0.00	1.00	\$8,100.00	0.00	\$0.00
	TYPE "F" INLET	6	EA	\$5,350.00	\$32,100.00	6	\$32,100.00		\$0.00	6.00	\$32,100.00	0.00	\$0.00
	TYPE "H" INLET	1	EA	\$8,235.00	\$8,235.00	1	\$8,235.00		\$0.00	1.00	\$8,235.00	0.00	\$0.00
	FDOT TYPE "5" CURB INLET (Right & Left)	37	EA	\$7,845.00	\$290,265.00	37	\$290,265.00		\$0.00	37.00	\$290,265.00	0.00	\$0.00
	FDOT TYPE "6" CURB INLET	29	EA	\$7,845.00	\$227,505.00	29	\$227,505.00		\$0.00	29.00	\$227,505.00	0.00	\$0.00
	TYPE "P" MANHOLE	9	EA	\$4,820.00	\$43,380.00	9	\$43,380.00		\$0.00	9.00	\$43,380.00	0.00	\$0.00
	TYPE "J" MANHOLE	7	EA	\$10,020.00	\$70,140.00	7	\$70,140.00		\$0.00	7.00	\$70,140.00	0.00	\$0.00
	MISC FITTINGS	1	LS	\$8,400.00	\$8,400.00	1	\$8,400.00		\$0.00	1.00	\$8,400.00	0.00	\$0.00
	CLEANING/VIDEO/INSPECTION	8912	LF	\$8.00	\$71,296.00	8912	\$71,296.00		\$0.00	8,912.00	\$71,296.00	0.00	\$0.00
	YARD DRAIN	14	EA	\$970.00	\$13,580.00	14	\$13,580.00		\$0.00	14.00	\$13,580.00	0.00	\$0.00
	REPLACE INLET WITH MANHOLE TOP	1	EA	\$3,120.00	\$3,120.00	1	\$3,120.00		\$0.00	1.00	\$3,120.00	0.00	\$0.00
	FDOT TYPE "5" CURB INLET w/J bottom	4	EA	\$11,980.00	\$47,920.00	4	\$47,920.00		\$0.00	4.00	\$47,920.00	0.00	\$0.00
	CONVERT TYPE 5 TO MH												
				SUB-TOTAL	\$1,697,213.70		\$1,697,213.70		\$0.00		\$1,697,213.70	0.00	\$0.00
31020	WATER MAINS												
	8" PVC WATER MAIN	8900	LF	\$42.55	\$378,695.00	8900	\$378,695.00		\$0.00	8,900.00	\$378,695.00	0.00	\$0.00
	16" DIP WATER MAIN	720	LF	\$163.00	\$117,360.00	720	\$117,360.00		\$0.00	720.00	\$117,360.00	0.00	\$0.00
	8" GATE VALVE	59	EA	\$2,304.00	\$135,936.00	59	\$135,936.00		\$0.00	59.00	\$135,936.00	0.00	\$0.00
	16" GATE VALVE	6	EA	\$7,685.00	\$46,110.00	6	\$46,110.00		\$0.00	6.00	\$46,110.00	0.00	\$0.00
	FIRE HYDRANT ASSEMBLY	16	EA	\$5,570.00	\$89,120.00	16	\$89,120.00		\$0.00	16.00	\$89,120.00	0.00	\$0.00
	PERMANENT BLOW-OFF ASSEMBLY (HYDRA)	5	EA	\$7,160.00	\$35,800.00	5	\$35,800.00		\$0.00	5.00	\$35,800.00	0.00	\$0.00
	SINGLE SERVICE ASSEMBLY	38	EA	\$725.00	\$27,550.00	38	\$27,550.00		\$0.00	38.00	\$27,550.00	0.00	\$0.00
	DOUBLE SERVICE ASSEMBLY	91	EA	\$1,135.00	\$103,285.00	91	\$103,285.00		\$0.00	91.00	\$103,285.00	0.00	\$0.00

No.	Description	CONTRACT AMOUNT				PREVIOUSLY COMPLETED		COMPLETED THIS INVOICE		COMPLETED TO DATE		REMAINING ON CONTRACT	
		Qty	Unit	Price	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount
	CONNECT TO EXISTING WATER MAIN	2	EA	\$1,620.00	\$3,040.00	2	\$3,040.00		\$0.00	2.00	\$3,040.00	0.00	\$0.00
	TESTING, CHLORINATION, AND CLEARANCE	8900	LS	\$3.00	\$26,700.00	8900	\$26,700.00		\$0.00	8,900.00	\$26,700.00	0.00	\$0.00
	MISC FITTINGS	1	LS	\$84,150.00	\$84,150.00	1	\$84,150.00		\$0.00	1.00	\$84,150.00	0.00	\$0.00
	LIFT STATION SINGLE SERVICES (2")	1	EA	\$4,850.00	\$4,850.00	1	\$4,850.00		\$0.00	1.00	\$4,850.00	0.00	\$0.00
	TEMP JUMPER	2	EA	\$1,930.00	\$3,860.00	2	\$3,860.00		\$0.00	2.00	\$3,860.00	0.00	\$0.00
	(BLANK - USE/ADD ROWS IF NEEDED)												
				SUB-TOTAL	\$1,059,458.00		\$1,059,458.00		\$0.00		\$1,059,458.00	0.00	\$0.00
31025	RECLAIM												
	6" PVC REUSE WATER MAIN	8700	LF	\$28.46	\$247,615.00	8700	\$247,615.00		\$0.00	8,700.00	\$247,615.00	0.00	\$0.00
	10" PVC REUSE WATER MAIN	820	LF	\$62.00	\$50,840.00	820	\$50,840.00		\$0.00	820.00	\$50,840.00	0.00	\$0.00
	6" GATE VALVE	63	EA	\$1,609.00	\$101,367.00	63	\$101,367.00		\$0.00	63.00	\$101,367.00	0.00	\$0.00
	10" GATE VALVE	5	EA	\$3,250.00	\$16,250.00	5	\$16,250.00		\$0.00	5.00	\$16,250.00	0.00	\$0.00
	TEMPORARY BLOW-OFF ASSEMBLY	6	EA	\$1,298.00	\$7,788.00	6	\$7,788.00		\$0.00	6.00	\$7,788.00	0.00	\$0.00
	SINGLE SERVICE ASSEMBLY*	28	EA	\$675.00	\$18,900.00	28	\$18,900.00		\$0.00	28.00	\$18,900.00	0.00	\$0.00
	DOUBLE SERVICE ASSEMBLY*	74	EA	\$1,180.00	\$87,320.00	74	\$87,320.00		\$0.00	74.00	\$87,320.00	0.00	\$0.00
	CONNECT TO EXISTING REUSE WATER MAIN	2	EA	\$1,050.00	\$2,100.00	2	\$2,100.00		\$0.00	2.00	\$2,100.00	0.00	\$0.00
	TESTING & CLEARANCE	9520	LF	\$3.00	\$28,560.00	9520	\$28,560.00		\$0.00	9,520.00	\$28,560.00	0.00	\$0.00
	TEMP JUMPER	2	EA	\$1,780.00	\$3,560.00	2	\$3,560.00		\$0.00	2.00	\$3,560.00	0.00	\$0.00
	6" MASTER METER ASSEMBLY	2	EA	\$31,000.00	\$63,800.00	2	\$63,800.00		\$0.00	2.00	\$63,800.00	0.00	\$0.00
	REUSE MISC FITTINGS	1	LS	\$85,900.00	\$85,900.00	1	\$85,900.00		\$0.00	1.00	\$85,900.00	0.00	\$0.00
	(BLANK - USE/ADD ROWS IF NEEDED)												
				SUB-TOTAL	\$713,900.00		\$713,900.00		\$0.00		\$713,900.00	0.00	\$0.00
31030	INTERNAL ROADS												
	1.5" ASPHALT, TYPE SP-12.6	24600	SY	\$12.50	\$306,260.00	24600	\$306,260.00		\$0.00	24,600.00	\$306,260.00	0.00	\$0.00
	2-1/2" TYPE SP 9.5/12.6 ASPHALT (2 LIFTS)	7200	SY	\$20.80	\$149,760.00	7200	\$149,760.00		\$0.00	7,200.00	\$149,760.00	0.00	\$0.00
	6" LIMESTONE BASE	24500	SY	\$16.20	\$396,900.00	24500	\$396,900.00		\$0.00	24,500.00	\$396,900.00	0.00	\$0.00
	9" CRUSHED CONCRETE BASE (OFFSITE)	7200	SY	\$20.80	\$149,760.00	7200	\$149,760.00		\$0.00	7,200.00	\$149,760.00	0.00	\$0.00
	9" STABILIZED SUBGRADE (LBR 40)	36160	SY	\$4.95	\$180,227.50	36160	\$180,227.50		\$0.00	36,160.00	\$180,227.50	0.00	\$0.00
	12" STABILIZED SUBGRADE (LBR 40) (OFFSITE)	7200	SY	\$4.95	\$35,640.00	7200	\$35,640.00		\$0.00	7,200.00	\$35,640.00	0.00	\$0.00
	TYPE "A" CURB AND GUTTER	1825	LF	\$16.50	\$30,112.50	1825	\$30,112.50		\$0.00	1,825.00	\$30,112.50	0.00	\$0.00
	TYPE "F" CURB AND GUTTER	9151	LF	\$17.75	\$162,430.25	9151	\$162,430.25		\$0.00	9,151.00	\$162,430.25	0.00	\$0.00
	2' VALLEY GUTTER (MIAMI)	14315	LF	\$10.89	\$241,780.35	14315	\$241,780.35		\$0.00	14,315.00	\$241,780.35	0.00	\$0.00
	6" HIGH TRENCH CURB	125	LF	\$33.50	\$4,187.50	125	\$4,187.50		\$0.00	125.00	\$4,187.50	0.00	\$0.00
	OTHER SIGNAGE	1	LS	\$103,000.00	\$103,000.00	1	\$103,000.00		\$0.00	1.00	\$103,000.00	0.00	\$0.00
	6" CONCRETE FOR DUMPSTER PAD	425	SF	\$11.50	\$4,887.50	0	\$0.00		\$0.00	0.00	\$0.00	425.00	\$4,887.50
	(BLANK - USE/ADD ROWS IF NEEDED)												
				SUB-TOTAL	\$1,769,735.80		\$1,769,735.80		\$0.00		\$1,769,735.80	425.00	\$4,887.50
31040	SIDEWALK												
	4" SIDEWALK (UNREINFORCED) ENTRANCES &	28250	SF	\$6.80	\$192,100.00	28250	\$192,100.00		\$0.00	28,250.00	\$192,100.00	0.00	\$0.00
	8" SIDEWALK (UNREINFORCED)	5600	SF	\$8.15	\$45,640.00	5600	\$45,640.00		\$0.00	5,600.00	\$45,640.00	0.00	\$0.00
	CURB RAMPS W/ ADA DETECTABLE WARNING	36	EA	\$1,500.00	\$54,000.00	36	\$54,000.00		\$0.00	36.00	\$54,000.00	0.00	\$0.00
	DUMPSTER ENCLOSURE PAD	765	SF	\$11.50	\$8,797.50	765	\$8,797.50		\$0.00	765.00	\$8,797.50	0.00	\$0.00
	(BLANK - USE/ADD ROWS IF NEEDED)												
				SUB-TOTAL	\$300,637.50		\$300,637.50		\$0.00		\$300,637.50	0.00	\$0.00
31620	PUMP STATION & FORCEMAIN												
	LIFT STATION (TWA, 8' DIAMETER, 24.00' DEEP)												
	PUMPS/PANEL	1	EA	\$353,500.00	\$353,500.00	1	\$353,500.00		\$0.00	1.00	\$353,500.00	0.00	\$0.00
	LG TRACT YARD	1	EA	\$47,500.00	\$47,500.00	1	\$47,500.00		\$0.00	1.00	\$47,500.00	0.00	\$0.00
	WET WELL	1	EA	\$51,000.00	\$51,000.00	1	\$51,000.00		\$0.00	1.00	\$51,000.00	0.00	\$0.00
	FORCE MAIN												
	8" PVC PIPE	920	LF	\$41.45	\$38,134.00	920	\$38,134.00		\$0.00	920.00	\$38,134.00	0.00	\$0.00
	CONNECT TO EXISTING MANHOLE	1	EA	\$3,050.00	\$3,050.00	1	\$3,050.00		\$0.00	1.00	\$3,050.00	0.00	\$0.00
	LINE EXISTING MANHOLE	1	EA	\$8,800.00	\$8,800.00	1	\$8,800.00		\$0.00	1.00	\$8,800.00	0.00	\$0.00
	FORCE MAIN FITTINGS	1	LS	\$14,200.00	\$14,200.00	1	\$14,200.00		\$0.00	1.00	\$14,200.00	0.00	\$0.00
	FORCE MAIN TESTING	920	LS	\$3.00	\$2,760.00	920	\$2,760.00		\$0.00	920.00	\$2,760.00	0.00	\$0.00
	(BLANK - USE/ADD ROWS IF NEEDED)												
				SUB-TOTAL	\$618,944.00		\$618,944.00		\$0.00		\$618,944.00	0.00	\$0.00
33240	RETAINING WALL												
	SEGMENTAL BLOCK RETAINING WALL (INCL. DR	2100	SF	\$33.15	\$69,615.00	2100	\$69,615.00		\$0.00	2,100.00	\$69,615.00	0.00	\$0.00
	RETAINING WALL RAILING	487	LF	\$105.00	\$51,135.00	487	\$51,135.00		\$0.00	487.00	\$51,135.00	0.00	\$0.00
	(BLANK - USE/ADD ROWS IF NEEDED)												
				SUB-TOTAL	\$120,750.00		\$120,750.00		\$0.00		\$120,750.00	0.00	\$0.00
	Change Order #2												
	Pull pump and abandon existing 8" well locate onsite	1	EA	\$43,500.00	\$43,500.00	1	\$43,500.00		\$0.00	1.00	\$43,500.00	0.00	\$0.00
	(BLANK - USE/ADD ROWS IF NEEDED)												
				SUB-TOTAL	\$43,500.00		\$43,500.00		\$0.00		\$43,500.00	0.00	\$0.00

No.	Description	CONTRACT AMOUNT				PREVIOUSLY COMPLETED		COMPLETED THIS INVOICE		COMPLETED TO DATE		REMAINING ON CONTRACT	
		Qty	Unit	Price	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount
Change Order #3													
Sewer													
	Add liners to existing MH's	3	EA	\$9,650.00	\$29,650.00	3	\$29,650.00	\$0.00		3.00	\$29,650.00	0.00	\$0.00
MD SS-22 does not need liner per TOHQ													
Striping													
	Additional striping	1	LS	\$9,500.00	\$9,500.00	1	\$9,500.00	\$0.00		1.00	\$9,500.00	0.00	\$0.00
Storm													
	Yard drain	1	EA	\$970.00	\$970.00	1	\$970.00	\$0.00		1.00	\$970.00	0.00	\$0.00
	8" PVC pipe	144	LF	\$23.05	\$3,319.20	144	\$3,319.20	\$0.00		144.00	\$3,319.20	0.00	\$0.00
Watermain													
	8" PVC pipe	-540	LF	\$42.55	-\$22,977.00	-540	-\$22,977.00	\$0.00		-540.00	-\$22,977.00	0.00	\$0.00
	4" PVC pipe	420	LF	\$18.66	\$7,833.00	420	\$7,833.00	\$0.00		420.00	\$7,833.00	0.00	\$0.00
	6" G.V.	-4	EA	\$2,340.00	-\$9,360.00	-4	-\$9,360.00	\$0.00		-4.00	-\$9,360.00	0.00	\$0.00
	4" G.V.	3	EA	\$1,425.00	\$4,275.00	3	\$4,275.00	\$0.00		3.00	\$4,275.00	0.00	\$0.00
	AFD	-2	EA	\$7,160.00	-\$14,320.00	-2	-\$14,320.00	\$0.00		-2.00	-\$14,320.00	0.00	\$0.00
	2" PVC pipe	140	LF	\$10.65	\$1,491.00	140	\$1,491.00	\$0.00		140.00	\$1,491.00	0.00	\$0.00
Reclaim Main													
	8" PVC pipe	-520	LF	\$29.45	-\$14,794.00	-520	-\$14,794.00	\$0.00		-520.00	-\$14,794.00	0.00	\$0.00
	2" PVC pipe	520	LF	\$10.65	\$5,538.00	520	\$5,538.00	\$0.00		520.00	\$5,538.00	0.00	\$0.00
	2" services	6	EA	\$1,100.00	\$6,600.00	6	\$6,600.00	\$0.00		6.00	\$6,600.00	0.00	\$0.00
	6" G.V.	-3	EA	\$1,609.00	-\$4,827.00	-3	-\$4,827.00	\$0.00		-3.00	-\$4,827.00	0.00	\$0.00
	BO	-3	EA	\$1,298.00	-\$3,894.00	-3	-\$3,894.00	\$0.00		-3.00	-\$3,894.00	0.00	\$0.00
				SUB-TOTAL	-\$1,095.80		-\$1,095.80	\$0.00			-\$1,095.80		\$0.00
Change Order #4													
Sleeves													
	2" Grey SCH 40 PVC	1860	LF	\$ 9.62	\$17,893.20	1860	\$17,893.20	\$0.00		1,860.00	\$17,893.20	0.00	\$0.00
	3" Grey SCH 40 PVC	2620	LF	\$ 14.45	\$38,414.00	2620	\$38,414.00	\$0.00		2,620.00	\$38,414.00	0.00	\$0.00
	4" Grey SCH 40 PVC	760	LF	\$ 18.88	\$14,326.00	760	\$14,326.00	\$0.00		760.00	\$14,326.00	0.00	\$0.00
	6" Grey SCH 40 PVC	80	LF	\$ 30.75	\$2,460.00	80	\$2,460.00	\$0.00		80.00	\$2,460.00	0.00	\$0.00
	2" x 4" marker	208	EA	\$ 15.60	\$3,193.00	208	\$3,193.00	\$0.00		208.00	\$3,193.00	0.00	\$0.00
	3" Sweeps	110	EA	\$ 68.20	\$7,502.00	110	\$7,502.00	\$0.00		110.00	\$7,502.00	0.00	\$0.00
	6" Sweeps	2	EA	\$ 140.00	\$280.00	2	\$280.00	\$0.00		2.00	\$280.00	0.00	\$0.00
	2" 90 bands	70	EA	\$ 21.00	\$1,470.00	70	\$1,470.00	\$0.00		70.00	\$1,470.00	0.00	\$0.00
	4" 90 bands	24	EA	\$ 81.00	\$1,944.00	24	\$1,944.00	\$0.00		24.00	\$1,944.00	0.00	\$0.00
				SUB-TOTAL	\$86,482.20		\$86,482.20	\$0.00			\$86,482.20		\$0.00
Change Order #5													
	4" Concrete Sidewalk	4025	SY	\$6.80	\$27,370.00	4025	\$27,370.00	\$0.00		4,025.00	\$27,370.00	0.00	\$0.00
Change Order #6													
	Install small flat precast transformer pad for Duke Energy. Install +/- 30LF of curb around transformer pad. Install crushed concrete with in curb and under proposed pad	1		\$6,780.00	\$6,780.00	1	\$6,780.00	\$0.00		1.00	\$6,780.00	0.00	\$0.00
Change Order #7													
Concrete Curbs													
	Type "D" Curb in front of sidewalks	635	LF	\$18.55	\$11,779.25	635	\$11,779.25	\$0.00		635.00	\$11,779.25	0.00	\$0.00
TOTAL				\$8,495,788.87		\$8,400,881.37		\$0.00			\$8,400,881.37		\$4,887.50



FINAL PAYMENT AFFIDAVIT AND WAIVER AND RELEASE OF LIENS UPON FINAL PAYMENTS

Affiant: Assured Excavating, Inc
Date: 06/03/2024

STATE OF FLORIDA
COUNTY OF Orange

BEFORE ME, the undersigned authority, personally appeared Affiant), who after being duly sworn, deposes and states that:

- 1. Affiant is the President of Assured Excavating, Inc, doing business in the State of Florida (the "Lienor").
2. Affiant represents that (a) he/she has authority to execute this Final Payment Affidavit and Waiver and Release of Liens Upon Final Payments for, and on behalf of, Lienor; and (b) the facts stated herein are true and correct.
3. The undersigned Lienor, in consideration of the following final payments in the total amount of \$1,173,279.74, hereby waives and releases its liens and rights to claim liens for labor, services, or materials furnished to Mattamy Florida LLC on the jobs for the following described properties:

Table with 5 columns: Contract Number, Job Address, Gross Amount, Discount Amount, Payment Amount. Lists various contract numbers and their corresponding financial values.

WO8017PAYAPP19-RET	4,350.00		4,350.00
WO8017PAYAPP19-RET	2,955.00		2,955.00
WO8017PAYAPP19-RET	950.00		950.00
WO8017PAYAPP19-RET	-1,673.80		-1,673.80
WO8017PAYAPP19-RET	1,211.42		1,211.42
WO8017PAYAPP19-RET	-4,665.70		-4,665.70
WO8017PAYAPP19-RET	1,120.92		1,120.92
WO8017PAYAPP19-RET	8,548.22		8,548.22
WO8017PAYAPP19-RET	2,737.00		2,737.00
WO8017PAYAPP19-RET	675.00		675.00
WO8017PAYAPP19-RET	1,177.93		1,177.93
TOTAL	<u>1,173,279.74</u>	<u>0.00</u>	<u>1,173,279.74</u>

Assured Excavating, Inc

By: 

Print Name: Brett Evans

Title: President

Date: 5-31-24



**FINAL PAYMENT AFFIDAVIT AND
WAIVER AND RELEASE OF LIENS UPON FINAL PAYMENTS**

STATE OF FLORIDA)
) ss:
COUNTY OF Orange)

The foregoing instrument was acknowledged before me by means of:

physical presence or
 online notarization

this 31 day of May, 2024, by Butt Evans, as President of
Assured Excavating, a FL Corp, on behalf of the _____, who is
personally known to me or who has produced _____ as
identification.

Sara E. Evans

Sara E. Evans

7-21-24



Print Name:
Notary Public, State of Florida
Commission #:
My Commission Expires:

Warning: Do not sign a blank or incomplete form
Retain a Copy

SECTION IX

October 27, 2025

Westside Community Development District
Board of Supervisors

We are pleased to confirm our understanding of the services we are to provide Westside Community Development District, (“the District”) for the fiscal year ended September 30, 2025 and with an option for additional annual renewals. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund (general fund, debt service fund, capital projects fund), and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended September 30, 2025. In addition, we will examine the District’s compliance with the requirements of Section 218.415 Florida Statutes in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the District’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement we will apply certain limited procedures to the District’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

1. Management’s Discussion and Analysis
2. Budgetary comparison schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor’s Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Westside Community Development District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making information available for the drafting of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of DiBartolomeo, McBee, Hartley & Barnes, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis. Provided that such information and any necessary feedback is provided on a timely basis, we will submit a preliminary draft audit report for your review no later than May 15 following the fiscal year for which the audit is conducted, and will submit a final audit report for your review no later than June 15 following the fiscal year for which the audit is conducted.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fees for these services are not to exceed \$4,150. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary or if additional Bonds are issued, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice. Upon any termination of this Agreement, the District will pay all invoices for services rendered prior to the date of the notice of termination but subject to any offsets that the District may have. Pursuant to Section 218.391, Florida Statutes, all invoices for fees or other compensation must be submitted in sufficient detail to demonstrate compliance with the terms of this engagement.

We shall take all necessary steps to ensure that the audit is completed in a timely fashion so that the financial reports and audits may be approved by the District's Board of Supervisors within 180 days after the end of the fiscal year under review.

We agree and understand that Chapter 119, Florida Statutes, may be applicable to documents prepared in connection with the services provided hereunder and agree to cooperate with public record requests made there under. In connection with this Agreement, we agree to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, Florida Statutes, the terms of which are incorporated herein. Among other requirements, we will:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.

- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.
- e. If auditor has questions regarding the application of Chapter 119, Florida statutes, to its duty to provide public records relating to this agreement, contact the public records custodian at: c/o Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801, or recordrequest@gmscfl.com, phone: (407) 841-5524.

Reporting

We will issue a written report upon completion of our audit of Westside Community Development District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Westside Community Development District and believe this letter accurately summarizes the terms of our engagement, and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between DiBartolomeo, McBee, Hartley & Barnes and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

RESPONSE:

This letter correctly sets forth the understanding of Westside Community Development District.

Signature: _____

Title: _____

Date: _____

SECTION X

SECTION C

Westside CDD

Field Management Report



November 4th, 2025

Jarett Wright

Senior Field Manager

GMS

Site Items

General Maintenance

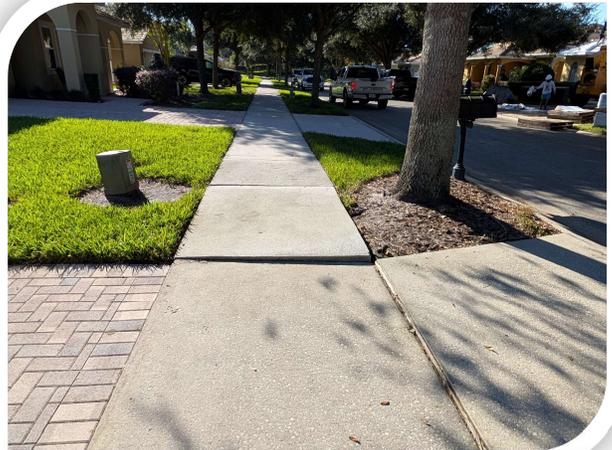
- ✚ Paradise Palms Tract E Boardwalk and Conservation area were treated for nuisance and invasive species per the water management districts requests.
- ✚ The southbound Westside BLVD water force main is currently being replaced.
- ✚ Irrigation zones that were affected by the construction have been replaced by the contractor.



Site Items

Landscaping Update

- ✚ Sidewalks within Calabria on Paolos St were reported as potential trip hazards. These areas were reviewed by district field staff, and a report of the findings is attached below.
- ✚ Alpha Foundations will be conducting sidewalk panel lifting on November 4th, 2025, to correct the



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-750-3599, or by email at jwright@gmscfl.com. Thank you.

Respectfully,
Jarett Wright



Site Report

18417818070

Reference Number: 20251021-18417818070	Form Name: Site Report
Submitter Name: Jarett Wright jwright@gmscfl.com	Date Sent on Device: Oct 21, 2025 10:05:07 AM EDT
Location: 9046 Paolos Pl, Kissimmee, FL 34747, USA Oct 21, 2025 10:05:03 AM EDT [View Map]	

NEW PAGE

District Status Review

District	Westside CDD
Site Inspected By	Jarett Wright - Field Manager

Issue Details

ISSUE DETAILS

1 OF 6

Issue Details

Date / Time	Oct 21, 2025 9:44:00 AM EDT
Assignment	Alpha Foundations
GeoLocation	9012 Paolos Pl, Kissimmee, FL 34747, USA latitude: 28.3329236 altitude: 7.3 longitude: -81.6508286 [viewMap]
Action Item Picture	



Action Item Description
Request Vendor Proposal

Panels in Front of 9012 Paolos to be lifted.
 Yes

ISSUE DETAILS

2 OF 6

Issue Details

Date / Time Oct 21, 2025 9:44:00 AM EDT
Assignment Alpha Foundations
GeoLocation 9014 Paolos Pl, Kissimmee, FL 34747, USA
 latitude: 28.333129 altitude: 7.7
 longitude: -81.6510638 [[viewMap](#)]

Action Item Picture



Action Item Description
Request Vendor Proposal

Panels in front of 9014 Paolos to be lifted.
 Yes

ISSUE DETAILS

3 OF 6

Issue Details

Date / Time Oct 21, 2025 9:44:00 AM EDT
Assignment Alpha Foundations
GeoLocation 9019 Paolos Pl, Kissimmee, FL 34747, USA
 latitude: 28.3331711 altitude: 8.2
 longitude: -81.6514467 [[viewMap](#)]

Action Item Picture



Action Item Description
Request Vendor Proposal

Panels at 9020 Paolos to be lifted.
 Yes

ISSUE DETAILS

4 OF 6

Issue Details

Date / Time Oct 21, 2025 9:44:00 AM EDT
Assignment Alpha Foundations
GeoLocation 9033 Paolos Pl, Kissimmee, FL 34747, USA
 latitude: 28.3336424 altitude: 8.2
 longitude: -81.6530367 [[viewMap](#)]

Action Item Picture



Action Item Description
Request Vendor Proposal

Panels in front of 9034 Paolos to be lifted.
 Yes

ISSUE DETAILS

5 OF 6

Issue Details

Date / Time Oct 21, 2025 9:44:00 AM EDT
Assignment Alpha Foundations
GeoLocation 9038 Paolos Pl, Kissimmee, FL 34747, USA
 latitude: 28.3340699 altitude: 7.9
 longitude: -81.6535697 [[viewMap](#)]

Action Item Picture



Action Item Description Panels in front 9036-9038 Paolos to be lifted.
Request Vendor Proposal Yes

ISSUE DETAILS

6 OF 6

Issue Details

Date / Time Oct 21, 2025 9:44:00 AM EDT
Assignment Alpha Foundations
GeoLocation 9046 Paolos Pl, Kissimmee, FL 34747, USA
 latitude: 28.3345001 altitude: 9.471222
 longitude: -81.6539261 [[viewMap](#)]

Action Item Picture



Action Item Description
Request Vendor Proposal

Panels in front of 9050 Paolos to be lifted.
Yes



Site Report

18417818208

Reference Number: 20251021-18417818208	Form Name: Site Report
Submitter Name: Jarett Wright jwright@gmscfl.com	Date Sent on Device: Oct 21, 2025 10:16:26 AM EDT
Location: 9035 Paolos Pl, Kissimmee, FL 34747, USA Oct 21, 2025 10:13:07 AM EDT [View Map]	

NEW PAGE

District Status Review

District	Westside CDD
Site Inspected By	Jarett Wright - Field Manager

Issue Details

ISSUE DETAILS

1 OF 2

Issue Details

Date / Time	Oct 21, 2025 10:08:00 AM EDT
Assignment	Alpha Foundations
GeoLocation	9040 Paolos Pl, Kissimmee, FL 34747, USA latitude: 28.3343747 altitude: 7.1 longitude: -81.6536994 [viewMap]
Action Item Picture	



Action Item Description

Various panels between 9037 - 9043 Paolos to be lifted.

Request Vendor Proposal

Yes

ISSUE DETAILS

2 OF 2

Issue Details

Date / Time

Oct 21, 2025 10:08:00 AM EDT

Assignment

Alpha Foundations

GeoLocation

9036 Paolos Pl, Kissimmee, FL 34747, USA
latitude: 28.3338143 altitude: 7.6
longitude: -81.6536059 [[viewMap](#)]

Action Item Picture



Action Item Description

Panels in front of 9035 Paolos to be lifted.

Request Vendor Proposal

Yes

SECTION D

SECTION 1

*Item will be
provided under
separate cover.*

SECTION 2

*Item will be
provided under
separate cover.*

SECTION 3

SECTION A



Memorandum

To: Board of Supervisors

From: District Management

Date: October 1, 2025

RE: FY2025 - Special District Performance Measures and Standards – Final Outcomes

To enhance accountability and transparency for special districts, the Florida Legislature enacted regulations requiring all special districts to establish clear goals and objectives for each of their programs and activities. In accordance with these requirements, each district was required to develop & adopt measurable performance indicators and standards to evaluate the extent to which these goals and objectives were achieved.

Furthermore, by December 1 of each year, every special district is required to publish an annual report on its official website. This report must outline the goals and objectives accomplished during the preceding fiscal year, describe the performance measures and standards applied, and identify any goals or objectives that were not fully achieved.

This memorandum formally transmits the attached Exhibit A, which details the District's goals, objectives, measurements, and performance standards addressed during Fiscal Year 2025. The exhibit also provides the outcomes for each goal, summarizes rationales for any unachieved objectives, and outlines recommended actions to address them in the future (if applicable). This memo serves as the final compliance piece for the relevant reporting requirements for fiscal year 2025.

Sincerely,

District Manager

Exhibit A:

FY 2025

Completed Goals, Objectives and Annual Reporting Form



Memorandum

To: Board of Supervisors

From: District Management

Date: August 5, 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 meetings in accordance with Florida Statutes, 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 per Florida 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: _____

Print Name: TOM FRANKLIN

Westside Community Development District

Date: 8/26/2025

District Manager: _____

Print Name: Tom Shu

Westside Community Development District

Date: 10/6/25

SECTION B

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

October 1, 2025 – September 30, 2026

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 meetings in accordance with Florida Statutes, 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 per Florida 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

****The Goals and Objectives for Fiscal Year 2026 were approved by the District Manager on or before 9/2 as previously presented and approved by the Board for Fiscal Year 2025**

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: 
Print Name: JOHN FRANKLIN
Westside Community Development District

Date: 8/26/2025

District Manager: 
Print Name: John M. Sun
Westside Community Development District

Date: 10/16/25