

***Windward
Community Development District***

Agenda

May 15, 2019

AGENDA

Windward

Community Development District

135 W. Central Blvd., Suite 320, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

May 8, 2019

Board of Supervisors
Windward
Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Windward Community Development District will be held **Wednesday, May 15, 2019 at 2:00 p.m.** at the **Hart memorial Central Library, 211 E. Dakin Avenue, Kissimmee, FL 34741.** **PLEASE NOTE THE LOCATION OF THE MEETING.** Following is the agenda for the meeting:

- I. Roll Call
- II. Public Comment Period
- III. Organizational Matters
 - A. Acceptance of Resignation of Walter D. Beeman, Jr.
 - B. Appointment of Individual to Fulfill Board Vacancy with a Term Ending November 2019
 - C. Administration of Oath of Office to Newly Appointed Board Member
 - D. Election of Officers
 - E. Resolution 2019-04 Electing Officers
- IV. Approval of Minutes of November 14, 2018 Board of Supervisors Meeting and Acceptance of Minutes of the August 15, 2018 Audit Committee Meeting
- V. Consideration of Landscape Maintenance Addendum to Contract with Down To Earth
- VI. Consideration of Proposals
 - A. Arbitrage Rebate Calculation Services with AMTEC
 - B. ADA Website Compliance with VGlobalTech
 - C. Landscape Enhancements with Down To Earth (4)
- VII. Consideration of Resolution 2019-05 Approving the Proposed Fiscal Year 2020 Budget and Setting a Public Hearing
- VIII. Consideration of Series 2018 Disclosure of Public Financing
- IX. Ratification of 2018A Acquisition and Construction Requisition #1
- X. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Presentation of Number of Registered Voters - 85
 - iv. Designation of **November 20, 2019** as Landowners' Meeting Date
- XI. Other Business
- XII. Supervisors' Requests
- XIII. Adjournment

The second order of business of the Board of Supervisors meeting is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is organizational matters. Section A is acceptance of resignation of Walter D. Beeman, Jr., a copy of the resignation letter is enclosed for your review. Section B is appointment of individual to fulfill the Board vacancy with a term ending November 2019. Section C is administration of oath of office to the newly appointed Board Member. Section D is election of officers and Section E is consideration of Resolution 2019-04 electing officers. A copy of the resolution is enclosed for your review.

The fourth order of business is approval of the minutes of the November 14, 2018 Board of Supervisors meeting and acceptance of the minutes of the August 15, 2018 Audit Committee meeting. The minutes are enclosed for your review.

The fifth order of business is consideration of Landscape Maintenance Addendum to Contract with Down to Earth Landscape & Irrigation. A copy of the addendum is enclosed for your review.

The sixth order of business is consideration of proposals. Section A is a proposal for arbitrage rebate calculation services with AMTEC. A copy of the proposal is enclosed for your review. Section B is a proposal for ADA Website Compliance with VGlobalTech. A copy of the proposal is enclosed for your review. Section C is 4 separate proposals for landscape enhancements with Down To Earth Landscape & Irrigation. Copies of the 4 proposals are enclosed for your review.

The seventh order of business is the consideration of Resolution 2019-05 approving the proposed budget for the Fiscal Year 2020 and setting a public hearing. Once approved, the proposed budget will be transmitted to the governing authorities at least 60 days prior to the final budget hearing. A copy of the Resolution and proposed budget are enclosed for your review.

The eighth order of business is consideration of Series 2018 Disclosure of Public Financing. A copy of the report is enclosed for your review.

The ninth order of business is ratification of 2018A acquisition and construction requisition #1. A copy of the requisition is enclosed for your review.

Section C of the tenth order of business is the District Manager's Report. Section 1 includes the check register being submitted for approval and section 2 includes the balance sheet and income statement for your review. Section 3 is the presentation of the number of registered voters within the boundaries of the District. A copy of the letter from the Osceola County Supervisor of Elections is enclosed for your review. Section 4 is the designation of November 20, 2019 as the landowners' meeting date. A copy of the instructions, sample agenda and landowners' proxy is enclosed for your review.

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

Sincerely,



Jill Burns
District Manager

Cc: Jan Carpenter, District Counsel
Brett Sealy, Underwriter
Mike Williams, Bond Counsel
David Kelly, District Engineer
Darrin Mossing, GMS

Enclosures

SECTION III

SECTION A

April 29, 2019

Gentlemen:

Please accept this as my resignation from the Board of
Supervisors of the Windward CDD at the next board meeting.

Yours truly,

Walter D. Beeman, Jr.

Walter D. Beeman, Jr.

RECEIVED
APR 30 2019

BY:_____

SECTION E

RESOLUTION 2019-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
WINDWARD COMMUNITY DEVELOPMENT DISTRICT
ELECTING THE OFFICERS OF THE DISTRICT AND
PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the Windward Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

Section 1. _____ is elected Chairperson.

Section 2. _____ is elected Vice-Chairperson.

Section 3. _____ is elected Secretary.

Section 4. _____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.

Section 5. _____ is elected Treasurer.

Section 6. _____ is elected Assistant Treasurer.

Section 7. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 15th day of May, 2019.

ATTEST:

**WINDWARD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

SECTION IV

**MINUTES OF MEETING
WINDWARD
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Windward Community Development District was held Wednesday, November 14, 2018 at 2:00 p.m. in the West Osceola Branch Library, 305 Campus Street, Kissimmee, Florida.

Present and constituting a quorum were:

John Kassik	Chairman
Walter Beeman	Assistant Secretary
Ellis Roe	Assistant Secretary

Also Present were:

Jason Showe	District Manager
Andrew d'Adesky	District Counsel
David Kelly	District Engineer
William Viasalyers	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

There being none, the next item followed.

THIRD ORDER OF BUSINESS

**Approval of the Minutes of the October 17,
2018 Meeting**

On MOTION by Mr. Kassik seconded by Mr. Roe with all in favor the minutes of the October 17, 2018 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Bond Related Items

Consideration of Resolution 2019-03 Finalizing Assessments

Mr. Showe stated Resolution 2019-03 finalizes the assessments and we included that in the agenda along with the final Engineer's Report and Methodology.

Mr. d'Adesky stated this is the finalization resolution relating to the assessments associated with the Series 2018 Bonds and it goes through the process of equalizing the assessments to the actual pricing amount. They were initially levied at a higher amount and then brought down now that they are actually priced and sold. Attached to that will be the Engineer's Report as updated and the methodology as updated to reflect the pricing. That will also go into the lien book, which is part of the District records.

On MOTION by Mr. Beeman seconded by Mr. Roe with all in favor Resolution 2019-03 was approved.

Mr. d'Adesky stated previously, pursuant to Resolution 2018-02 we authorized the Chairman or Vice Chairman to execute any documents related to the Phase 1 conveyances. We want to reauthorize the delegation for any conveyances associated with the Series 2018 Bonds. In case there is anything in Phase 2 or Phase 3 or slightly goes beyond Phase 1 we can get that transferred over and anything that is executed by the Chairman or Vice Chairman will be brought back to the Board for ratification.

On MOTION by Mr. Beeman seconded by Mr. Roe with all in favor the Chairman and Vice Chairman were authorized to execute conveyance documents related to the Series 2018 Bonds.

FIFTH ORDER OF BUSINESS

Consideration of Agreement with TWA for Reclaimed Water

Mr. Showe stated we received this agreement from TWA and provided it to District Counsel.

Mr. Kassik stated we still need to run it by our Counsel.

Mr. d'Adesky stated the Board can approve it in substantially final form subject to Developer's Counsel's comments and delegate authority to the Chairman to approve the final form of agreement.

On MOTION by Mr. Beeman seconded by Mr. Kassik with all in favor the agreement with TWA for reclaimed water was approved in substantially final form subject to comments from Developer's Counsel and the Chairman was authorized to approve the final form of agreement.

SIXTH ORDER OF BUSINESS

Discussion of Landscape Maintenance Contract

This item was deferred.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

Mr. Kelly stated Phase 3 construction is ongoing, the clubhouse is about done. I don't think we have a resolution to our lift station panel.

Mr. Roe stated it is in the works.

D. Manager

i. Approval of Check Register

Mr. Showe presented the check register from October 1, 2018 through November 6, 2018 in the amount of \$22,924.28.

On MOTION by Mr. Beeman seconded by Mr. Kassik with all in favor the check register was approved.

ii. Balance Sheet and Income Statement

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

iii. Field Operations

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Supervisor's Requests

There being none,

On MOTION by Mr. Beeman seconded by Mr. Kassik with all in favor the meeting adjourned at 2:05 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

MINUTES OF MEETING
WINDWARD
COMMUNITY DEVELOPMENT DISTRICT

The Windward Community Development District Audit Committee met Wednesday, August 15, 2018 at 2:00 p.m. in the Roseada Room, 2nd Floor, Hart Memorial Central Library, 211 East Dakin Avenue, Kissimmee, Florida.

Present were:

John Kassik
Thomas Franklin
Ellis Roe
Jason Showe
Andrew d'Adesky
David Kelly
William Viasalyers

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the Audit Committee meeting to order.

SECOND ORDER OF BUSINESS

Public Comment

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the May 16, 2018 Meeting

On MOTION by Mr. Roe seconded by Mr. Franklin with all in favor the minutes of the May 16, 2018 Audit Committee meeting were approved.
--

FOURTH ORDER OF BUSINESS

Tally of Audit Committee Members Rankings and Selection of an Auditor

Mr. Showe stated we provided copies of the audit proposals that we received from Berger Toombs, Carr Riggs & Ingram and Grau & Associates. They are all qualified vendors, we have worked with all three of them and we wouldn't have issues with any of them performing your audit services. We also provided an evaluation sheet and the only item we filled in was points for

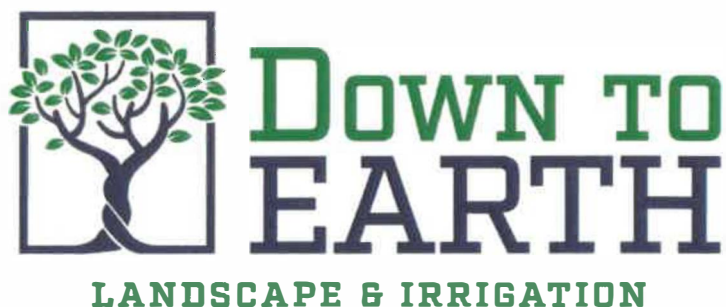
pricing, that is based on a formula where the lowest bidder gets the highest amount of points then you use a proportion on the other two. As an example, if you rank all the firms equal in their ability to perform services that would make the ranking based on price. We would like the committee to rank the firms and the board of supervisors will accept that ranking at the meeting immediately following this Audit Committee meeting.

Mr. Franklin stated Grau & Associates does a really good job and they do a number of audits. They are usually less expensive and if you look at the numbers they are \$1,500 and \$1,000 less than the others. Over the last three or four years we have had Grau & Associates on several different CDDs I have been involved in and they did a really good job.

On MOTION by Mr. Franklin seconded by Mr. Kassik with all in favor Grau & Associates was ranked no. 1, Berger Toombs no. 2 and Carr Riggs & Ingram no. 3.

On MOTION by Mr. Franklin seconded by Mr. Kassik with all in favor the Audit Committee adjourned at 2:04 p.m.

SECTION V



Landscape Maintenance Addendum to Contract

Attn: WINDWARD CDD
C/O Jason Showe, GMS
9145 Narcoossee Rd.
Suite A206
Orlando FL 32827

Submitted By: SSS Down To Earth Opco LLC
Director: Michael Mosler II

Windward CDD Addendum Clubhouse Roadway Frontage

Landscape Maintenance Summary

Basic Maintenance	\$ 7,295.60	Annually
Irrigation Inspection	Included	Annually
Fertilization/Pest Control	Included	Annually
Mulch (25 cy – 1x per year)	\$ 1,125.00	Annually
Palm Trimming (1x per year)	\$ 2,205.00	Annually

Grand Total Annually **\$ 13,057.47**

Grand Total Monthly **\$ 1,088.12**

Windward CDD

SSS Down To Earth Opco LLC

BY: _____
ITS: _____

BY: _____
ITS: _____

Owner's Signature

SSS Down To Earth Opco LLC

SECTION VI

SECTION A

**Arbitrage Rebate Computation
Proposal For
Windward
Community Development District
(Osceola County, Florida)
\$7,580,000 Special Assessment Revenue Bonds
Series 2018A**



February 26, 2019

Ms. Teresa Viscarra
Government Management Services – CF, LLC
9145 Narcoossee Road
Suite A206
Orlando, FL 32827

Re: \$7,580,000 Windward Community Development District (Osceola County, Florida),
Special Assessment Revenue Bonds, Series 2018A

Dear Ms. Viscarra:

AMTEC is an independent consulting firm that specializes in arbitrage rebate calculations. We have the ability to complete rebate computations for the above-referenced Windward Community Development District (the “District”) Series 2018A bond issue (the “Bonds”). We do not sell investments or seek an underwriting role. As a result of our specialization, we offer very competitive pricing for rebate computations. Our typical fee averages less than \$1,000 per year, per issue and includes up to five years of annual rebate liability reporting.

Firm History

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 5,900 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

Southeast Client Base

We provide arbitrage rebate services to over 350 bond issues aggregating more than \$9.1 billion of tax-exempt debt in the southeastern United States. We have recently performed computations for the Magnolia West, East Park, Palm Coast Park, Windward and Town Center at Palm Coast Park Community Development Districts. Additionally, we are exclusive rebate consultant to the Cities of Cape Coral and Palm Beach in Florida. Nationally, we are rebate consultants for the County of Orange (CA), the City of Tulsa (OK), the City of Corpus Christi (TX) and the States of Connecticut, New Jersey, Montana, Mississippi and Alaska.

We have prepared a Proposal for the computation of arbitrage for the District’s Bonds. We have established a “bond year end” of November 29th, based upon the anniversary of the closing date of the Bonds in November 2018.

Proposal

We are proposing rebate computation services based on the following:

- \$7,580,000 Series 2018A Bonds;
- Fixed Rate Issue; and
- Project, Debt Service Reserve, Capitalized Interest, Cost of Issuance & Debt Service Accounts.

Should the Tax Agreement require rebate computations for any other accounts, computations will be extended to include those accounts at no additional cost to the District.

Our guaranteed fee for rebate computations for the Series 2018A Bonds is \$450 per year and will encompass all activity from November 29, 2018, the date of the closing, through November 29, 2023, the end of the 5th Bond Year and initial Computation Date. The fee is based upon the size as well as the complexity. Our fee is payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following table.

AMTEC's Professional Fee – \$7,580,000 Series 2018A Bonds

Report Date	Type of Report	Period Covered	Fee
November 30, 2019	Rebate and Opinion	Closing – November 30, 2019	\$ 450
November 30, 2020	Rebate and Opinion	Closing – November 30, 2020	450
November 30, 2021	Rebate and Opinion	Closing – November 30, 2021	450
November 30, 2022	Rebate and Opinion	Closing – November 30, 2022	450
November 29, 2023	Rebate and Opinion	Closing – November 29, 2023	450
Total			\$2,250

In order to begin, we are requesting copies of the following documentation:

1. Arbitrage Certificate or Tax Regulatory Agreement.
2. IRS Form 8038-G.
3. Closing Memorandum.
4. US Bank statements for all accounts from November 29, 2018, the date of the closing, through each report date.

AMTEC's Scope of Services

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;
- Reconciliation of the sources and uses of funds from the bond documentation;

- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

The District agrees to pay AMTEC its fee after it has been satisfied that the scope of services, as outlined under the Proposal, has been fulfilled.

AMTEC agrees that its fee is all-inclusive and that it will not charge the District for any expenses connected with this engagement.

The parties have executed this Agreement on _____, 2019.

Windward Community
Development District

Consultant: American Municipal Tax-Exempt
Compliance Corporation



By: _____
Windward Community
Development District

By: _____
Michael J. Scarfo
Senior Vice President

SECTION B

Windward CDD Website Compliance Proposal

(URL: <http://windwardcdd.com/>)

Website Accessibility for People with Disabilities as per

Nondiscrimination requirements of Title II of the American Disabilities Act (ADA)

Date	Version#	Comments	Author
May 25, 2018	1.0	Initial version	VB Joshi
June 18, 2018	1.1	Added document conversion cost	VB Joshi Kristen Thornburgh
June 21, 2018	1.2	Added WCAG Standards Compliance	VB Joshi
August 10, 2018	1.3	Added CDD Specific details	VB Joshi
Jan 5 th 2019	1.4	Discussion with Management Company	VB Joshi
Feb 15 th 2019	2.0	Human Audit Seal	VB Joshi



VGlobalTech's Compliance Seal & Human Audit Compliance Seal*

(* depending on the contract signed)



VGlobalTech the ADA, WCAG Compliance Experts, with over 100 ADA & WCAG compliant websites created (...and counting) to-date! We have also partnered with a non-profit agency to conduct Human Audit and Certification Seal

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Table of Contents

1.0	The Law.....	3
2.0	ADA & WCAG Compliance – Introduction	5
2.1	Common Problems and VGlobalTech Solutions for Website Accessibility	6
2.1.1	Problem: Images Without Text Equivalents	6
2.1.2	Problem: Documents Are Not Posted In an Accessible Format.....	6
2.1.3	Problem: Specifying Colors and Font Sizes	6
2.1.4	Problem: Videos and Other Multimedia Lack Accessible Features.....	7
2.1.5	Web Content Accessibility Guidelines (WCAG)	7
3.0	Pricing.....	9
3.1	One time (website conversion and compliance cost):.....	9
3.2	ADA Compliance Yearly Maintenance and Upgrade starting after initial conversion is completed (Annual Maintenance – It is critical to maintain compliance as websites get updated):	10
4.0	Proposal Acceptance:.....	12
5.0	References:	13

1.0 The Law

Source:

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0189/Sections/0189.069.html

189.069 Special districts; required reporting of information; web-based public access.—

(1) Beginning on October 1, 2015, or by the end of the first full fiscal year after its creation, each special district shall maintain an official website containing the information required by this section. Each special district shall submit its official website address to the department.

(a) Each independent special district shall maintain a separate website.

(b) Each dependent special district shall be prominently displayed on the home page of the website of the local general-purpose government upon which it is dependent with a hyperlink to such webpages as are necessary to provide the information required by this section. A dependent special district may maintain a separate website providing the information required by this section.

(2)(a) A special district shall post the following information, at a minimum, on the district's official website:

1. The full legal name of the special district.
2. The public purpose of the special district.
3. The name, official address, official e-mail address, and, if applicable, term and appointing authority for each member of the governing body of the special district.
4. The fiscal year of the special district.
5. The full text of the special district's charter, the date of establishment, the establishing entity, and the statute or statutes under which the special district operates, if different from the statute or statutes under which the special district was established. Community development districts may reference chapter 190 as the uniform charter but must include information relating to any grant of special powers.
6. The mailing address, e-mail address, telephone number, and website uniform resource locator of the special district.

7. A description of the boundaries or service area of, and the services provided by, the special district.

8. A listing of all taxes, fees, assessments, or charges imposed and collected by the special district, including the rates or amounts for the fiscal year and the statutory authority for the levy of the tax, fee, assessment, or charge. For purposes of this subparagraph, charges do not include patient charges by a hospital or other health care provider.

9. The primary contact information for the special district for purposes of communication from the department.

10. A code of ethics adopted by the special district, if applicable, and a hyperlink to generally applicable ethics provisions.

11. The budget of the special district and any amendments thereto in accordance with s.189.016.

12. The final, complete audit report for the most recent completed fiscal year and audit reports required by law or authorized by the governing body of the special district.

13. A listing of its regularly scheduled public meetings as required by s. 189.015(1).

14. The public facilities report, if applicable.

15. The link to the Department of Financial Services' website as set forth in s. 218.32(1)(g).

16. At least 7 days before each meeting or workshop, the agenda of the event, along with any meeting materials available in an electronic format, excluding confidential and exempt information. The information must remain on the website for at least 1 year after the event.

(b) The department's website list of special districts in the state required under s. 189.061 shall include a link for each special district that provides web-based access to the public for all information and documentation required for submission to the department pursuant to subsection

2.0 ADA & WCAG Compliance – Introduction

Every individual must have equal access to information whether it is in person service or online. This is a general agreement and understanding of access.

The Internet has dramatically changed the way state and local governments do business. Today, government agencies routinely make much more information about their programs, activities, and services available to the public by posting it on their websites. As a result, many people can easily access this information seven day a week, 24 hours a day.

Many government services and activities are also provided on websites because the public is able to participate in them at any time of day and without the assistance of government personnel. Many government websites offer a low cost, quick, and convenient way of filing tax returns, paying bills, renewing licenses, signing up for programs, applying for permits or funding, submitting job applications, and performing a wide variety of other activities.

The **Americans with Disabilities Act (ADA)** and, if the government entities receive federal funding, the Rehabilitation Act of 1973 generally require that state and local governments provide qualified individuals with disabilities equal access to their programs, services, or activities unless doing so would fundamentally alter the nature of their programs, services, or activities or would impose an undue burden. One way to help meet these requirements is to ensure that government websites have accessible features for people with disabilities, using the simple steps described in this document. An agency with an inaccessible website may also meet its legal obligations by providing an alternative accessible way for citizens to use the programs or services, such as a staffed telephone information line. These alternatives, however, are unlikely to provide an equal degree of access in terms of hours of operation and the range of options and programs available.

The World Wide Web Consortium (W3C) sets the main international standards for the World Wide Web and its accessibility. W3C created the Web Content Accessibility Guidelines (WCAG 2.0 and 2.1) which are similar to Section 508, but on an international level. WCAG 2.0 and 2.1 requires specific techniques for compliance and is more current than Section 508.

Many countries and international organizations require compliance with WCAG 2.0 and 2.1. The guidelines are categorized into three levels of compliance: A (must support), AA (should support), and AAA (may support). Representatives from the accessibility community around the world participate in the evolution of these guidelines.

Source: <https://www.w3.org/WAI/standards-guidelines/wcag/>

Visit <http://vglobaltech.com/website-compliance/> for more details, do a website compliance check on your website and to download a PDF proposal.

2.1 Common Problems and VGlobalTech Solutions for Website Accessibility

2.1.1 Problem: Images Without Text Equivalents

Solution: Add a Text Equivalent to Every Image

Adding a line of simple HTML code to provide text for each image and graphic will enable a user with a vision disability to understand what it is. Add a type of HTML tag, such as an “alt” tag for brief amounts of text or a “longdesc” tag for large amounts, to each image and graphic on your agency’s website.

The words in the tag should be more than a description. They should provide a text equivalent of the image. In other words, the tag should include the same meaningful information that other users obtain by looking at the image. In the example of the mayor’s picture, adding an “alt” tag with the words “Photograph of Mayor Jane Smith” provides a meaningful description.

In some circumstances, longer and more detailed text will be necessary to convey the same meaningful information that other visitors to the website can see. For example, a map showing the locations of neighborhood branches of a city library needs a tag with much more information in text format. In that instance, where the map conveys the locations of several facilities, add a “longdesc” tag that includes a text equivalent description of each location shown on the map – e.g., “City Center Library, 433 N. Main Street, located on North Main Street between 4th Avenue and 5th Avenue.”

2.1.2 Problem: Documents Are Not Posted In an Accessible Format

Solution: Post Documents in a Text-Based Format

Always provide documents in an alternative text-based format, such as HTML or RTF (Rich Text Format), in addition to PDF. Text-based formats are the most compatible with assistive technologies.

2.1.3 Problem: Specifying Colors and Font Sizes

Solution: Avoid Dictating Colors and Font Settings

Websites should be designed so they can be viewed with the color and font sizes set in users’ web browsers and operating systems. Users with low vision must be able to specify the text and background colors as well as the font sizes needed to see webpage content.

2.1.4 Problem: Videos and Other Multimedia Lack Accessible Features

Solution: Include Audio Descriptions and Captions

Videos need to incorporate features that make them accessible to everyone. Provide audio descriptions of images (including changes in setting, gestures, and other details) to make videos accessible to people who are blind or have low vision. Provide text captions synchronized with the video images to make videos and audio tracks accessible to people who are deaf or hard of hearing.

2.1.5 Web Content Accessibility Guidelines (WCAG)

Understanding the Four Principles of Accessibility

The guidelines and Success Criteria are organized around the following four principles, which lay the foundation necessary for anyone to access and use Web content. Anyone who wants to use the Web must have content that is:

1. **Perceivable** - Information and user interface components must be presentable to users in ways they can perceive.
 - This means that users must be able to perceive the information being presented (it can't be invisible to all of their senses)
2. **Operable** - User interface components and navigation must be operable.
 - This means that users must be able to operate the interface (the interface cannot require interaction that a user cannot perform)
3. **Understandable** - Information and the operation of user interface must be understandable.
 - This means that users must be able to understand the information as well as the operation of the user interface (the content or operation cannot be beyond their understanding)
4. **Robust** - Content must be robust enough that it can be interpreted reliably by a wide variety of user agents, including assistive technologies.
 - This means that users must be able to access the content as technologies advance (as technologies and user agents evolve, the content should remain accessible)

If any of these are not true, users with disabilities will not be able to use the Web.

Under each of the principles are guidelines and Success Criteria that help to address these principles for people with disabilities. There are many general usability guidelines that make content more **usable by all people**, including those with disabilities. However, in WCAG 2.1, we only include those guidelines that address problems particular to people with disabilities. This includes issues that block access or interfere with access to the Web more severely for people with disabilities.

See reference section at the end of this document for more information and websites for ADA, Usability and other important compliance issues and solutions.

VGlobalTech development and business management team shall study these compliance guidelines and with our technical capabilities apply these to make your website accessible, compatible and fully functional for all people, including those with disabilities.

Upon full remediation the CDD Website shall receive VGlobalTech's and Human Audit Compliance Seals

3.0 Pricing

Website Complexity: **Small Level Websites**

**VGlobalTech team shall complete the following critical tasks for client website.
All costs below are per website / CDD:**

3.1 One time (website conversion and compliance cost):

	Task
1.	Perform ADA Website Compliance Check for current website – Update ALL webpages on the website / Create new website with all current content. Create an accessibility before and after document, code review, html updates, plugins / security updates required for ADA and WCAG compliance
2.	Cross-Device Check (Website needs to appear as per ADA standards on Mobile Phones, Tablets, Desktops etc). Braille Readers, Other assistance technology compatibility
3.	ADA Standards application (as per Section 1 above). ADA.gov, Web Content Accessibility Guidelines (WCAG)
4.	PDF Documents conversion (to Text, HTML etc) as needed for ADA Compliance / Reader Compliance
5.	Create a webpage showing websites ADA Compliance efforts
6.	Create customized footer with VGlobalTech’s ADA Compliance Seal (valid for 1 year only)
	Total (one-time compliance / conversion cost): \$2375 / one time

3.2 ADA Compliance Yearly Maintenance and Upgrade starting after initial conversion is completed (Annual Maintenance – It is critical to maintain compliance as websites get updated):

VGlobalTech team shall complete the following critical tasks for client website. All costs below are per website / CDD:

	Task
1.	Perform ADA Website Compliance Check for current website – All new webpages on the website
2.	Cross-Device Check (Website needs to appear as per ADA standards on Mobile Phones, Tablets, Desktops etc)
3.	Update footer with VGlobalTech’s ADA Compliance Seal (extended for current year)
4.	Support (upto 8 hr / month) for the year including updates to newly added pages, upgrade to new standards (if any). Posting new documents, minutes, agendas etc to the websites as needed – Worry Free Monthly Maintenance.
5.	PDF Documents conversion (to Text, HTML etc) as needed for ADA Compliance / Reader Compliance – Upto 2 years of documents only as required by Florida Statute
	Annual Maintenance (starts after initial compliance engagement quoted above section is complete): \$1350 / year (can be broken up into smaller monthly bills)

This proposal includes following points, stipulations terms and conditions:

(1) conference call or in person meetings per month with client to review metrics, results and monthly recaps **unless otherwise noted

*** email and phone communication**

***Anything out of the scope of work in the above proposal will be addressed and client will be immediately notified. After notification of additional work, a subsequent quote will be provided to cover that work.**

Client is responsible to adhering to timelines as far as information required to complete the task is concerned. If timelines are not adhered to and exceed 15 business days past the current marketing months, last day, all work will end. A new month with new allocated costs will be presented for future work to commence. No refunds and owed work will be due unless otherwise agreed upon. **An Invoice will be provided once signature approval of this project proposal. Payments will be made to VGLOBALTECH*

***Client is responsible for verifying quality of work, providing feedback, verifying that compliance has been met as required. VGlobalTech team shall not be responsible for any legal ramifications arising from work not done as per external agencies / organizations / associations needs if proper feedback is not provided by the customer. VGlobalTech's work will be in best faith but cannot guarantee all compliance / legal needs since we are not the SME's in the compliance area. VGlobalTech shall not be liable for any legal ramifications arising from compliance issues.**

Refund Policy: The client may halt work and request for a refund within seven days of the date of signing this services agreement by mailing a signed letter to the main address listed on www.VGlobalTech.com website. If client requests a refund within seven days of the date of signing their agreement they shall be liable to pay for all work completed and will be refunded the remaining balance of the initial payment if billable work has not exceeded a charge that would be greater than client's initial payment. If client requests a refund after the seven days from the date of the signing of the agreement client is liable to pay for all work completed plus an additional 25% of any remaining balance that may still be due. Once line item projects are complete no refunds will be issued. **Confidentiality:** All information between client and service provider inclusive of technical and business information relating to proprietary ideas, patentable ideas and/or trade secrets, existing and/or contemplated products and services, research and development, production, costs, profit and margin information, finances and financial projections, customers, clients, marketing, and current or future business plans and models, regardless of whether such information is designated as "Confidential Information" at the time of its disclosure and will be treated as such and with absolute confidentiality and will not be shared or used, which will be maintained at all times. The client is not allowed to disclose their price with any third parties. Doing so is in breach of this agreement. All information development will be shared and proprietary information and property between client and service providers.

4.0 Proposal Acceptance:

To accept these project, associated costs and conditions as listed above please sign and date below.

The VGlobalTech proposed solution and terms have been accepted by the customer and the VGlobalTech team can proceed with the project. All payments shall be made according to this agreement.

Select Proper Option Below, Sign and Date, Return to contact@vglobaltech.com:

☐ ***Section 3.1: One time (website conversion and compliance cost):***

☐ ***Section 3.1: One time (website conversion and compliance cost)***

+

Section 3.2 ADA Compliance Yearly Maintenance and Upgrade starting after initial conversion is completed (Annual Maintenance – It is critical to maintain compliance as websites get updated):

For Customer

Date

VB Joshi

For VGlobalTech

Date

5.0 References:

ADA Best Practices Tool Kit for State and Local Governments:

<https://www.ada.gov/pcatoolkit/chap5toolkit.htm>

U.S. Department of Justice, Civil Rights Division, *Disability Rights Section*

<https://www.ada.gov/websites2.htm>

Web design Standards: <https://www.w3schools.com/>

Web Content Accessibility Guidelines (WCAG) <https://www.w3.org/TR/WCAG21/>

VGlobalTech Web Content Accessibility Implementation and Checkpoints:

<http://vglobaltech.com/website-compliance/>



VGlobalTech.com ~ Experience Innovation

Page 13 of 13

Your strategic partner for Web Design, Software, Marketing, and SEO solutions.

Call: 321-947-7777 | Email: contact@VGlobalTech.com

Private and Confidential Document. No part of this document shall be produced, sent, copied to any parties it is not intended for. It is intended for the entities listed clearly on this proposal. Any distribution without written consent shall be prosecuted.

SECTION C

Down To Earth
PO Box 738
Tangerine, Fl 32777



Proposal

Customer:

William Viasalyers
Winward CDD
c/o GMS

Date:

4/1/19

Phone:

Email:

JOB NAME

Antilles Club Drive Park

Description of Work to be Completed

To provide all labor, materials, and equipment to complete the following: Remove the oleander shrubs and install a viburnum hedge row. Add a fresh layer of mulch.

UOM	Description	QTY	Rate	Total
HR	PLANT REMOVAL/DISPOSAL	2	\$ 35.00	\$ 70.00
3G	VIBURNUM ODORATISSIMUM	27	\$ 14.00	\$ 378.00
CY	CHOCOLATE CYPRESS MULCH	5	\$ 45.00	\$ 225.00
HR	IRRIGATION ADJUSTMENTS	1	\$ 55.00	\$ 55.00
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				\$ -
				\$ -
		Total	\$	728.00

Down To Earth
PO Box 738
Tangerine, Fl 32777



Proposal

Customer:

William Viasalyers
Winward CDD
c/o GMS

Date:

4/1/19

Phone:

Email:

JOB NAME

Bouganvillea Bed Enhancements

Description of Work to be Completed

To provide all labor, materials, and equipment to complete the following: Remove bouganvillia from the five beds in the CDD areas. Install new plant material and mulch. The plant material listed below will be split between the five beds.

UOM	Description	QTY	Rate	Total
HR	PLANT REMOVAL/DISPOSAL	5	\$ 35.00	\$ 175.00
3G	HAWAIIAN TI	59	\$ 20.00	\$ 1,180.00
1G	EMERALD GODDESS LIRIOPE	270	\$ 6.50	\$ 1,755.00
CY	CHOCOLATE CYPRESS MULCH	30	\$ 45.00	\$ 1,350.00
HR	IRRIGATION ADJUSTMENTS	3	\$ 55.00	\$ 165.00
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				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Total				\$ 4,625.00

Customer:

Phone:

Email:



Date:

3/20/19

JOB NAME

Winward Blvd Enhancement Big Beds

To provide all labor, materials, and equipment to complete the following: Install new plant material in the two large beds along the Blvd at the corners of Hanson Bay. The plant material listed below will be split between the two beds.

UOM	Description	QTY	Rate	Total
3G	HAWAIIAN TI	66	\$ 20.00	\$ 1,320.00
1G	FLAX LILY	36	\$ 7.50	\$ 270.00
CY	CHOCOLATE CYPRESS MULCH	12	\$ 45.00	\$ 540.00
HR	IRRIGATION ADJUSTMENTS	1	\$ 55.00	\$ 55.00
				\$ -
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				\$ -
				\$ -
				\$ -
				\$ -
Total				\$ 2,185.00

Down To Earth
PO Box 738
Tangerine, Fl 32777



Proposal

Customer:

William Viasalyers
Winward CDD
c/o GMS

Date:

3/20/19

Phone:

Email:

JOB NAME

Winward Main Entrance Enhancement

Description of Work to be Completed

To provide all labor, materials, and equipment to complete the following: Install new plant material in the beds along the Blvd. Remove the narrow strips of Zoysia turf along the curbs and put down new mulch.

UOM	Description	QTY	Rate	Total
3G	DWARF IXORA	25	\$ 18.00	\$ 450.00
3G	MAMEY CROTON	67	\$ 20.00	\$ 1,340.00
1G	FLAX LILY	62	\$ 7.50	\$ 465.00
HR	ZOYSIA REMOVAL/DISPOSAL	8	\$ 35.00	\$ 280.00
CY	CHOCOLATE CYPRESS MULCH	12	\$ 45.00	\$ 540.00
HR	IRRIGATION ADJUSMENTS	2	\$ 55.00	\$ 110.00
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				\$ -
Total			\$	3,185.00

SECTION VII

RESOLUTION 2019-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2019/2020 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Windward Community Development District ("**District**") prior to June 15, 2019, a proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2019 and ending September 30, 2020 ("**Fiscal Year 2019/2020**"); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2019/2020 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: August 21, 2019

HOUR: 2:00 p.m.

LOCATION: West Osceola Branch Library
305 Campus Street
Kissimmee, FL 34747

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

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

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

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

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

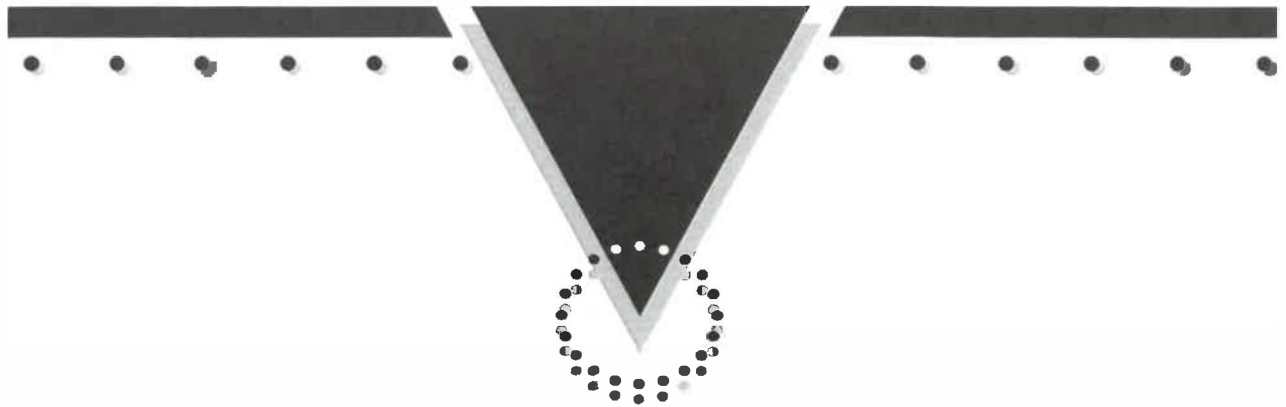
PASSED AND ADOPTED THIS 15th DAY OF MAY, 2019.

ATTEST:

**WINDWARD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____



**Windward
Community Development District**

**Proposed Budget
FY 2020**



Table of Contents

1	General Fund
2-6	General Fund Narrative
7	Debt Service Fund Series 2018
8-10	Amortization Schedule Series 2018

Windward

Community Development District

**Fiscal Year 2020
General Fund**

<u>Description</u>	Adopted Budget FY2019	Actual Thru 3/31/19	Projected Next 6 Months	Total Thru 9/30/19	Proposed Budget FY2020
<u>Revenues</u>					
Assessments/Developer Contributions	\$312,827	\$248,883	\$63,944	\$312,827	\$312,827
Developer Contributions	\$0	\$7,394	\$0	\$7,394	\$28,500
Total Revenues	\$312,827	\$256,277	\$63,944	\$320,221	\$341,327
<u>Expenditures</u>					
<u>Administrative</u>					
Supervisors Fees	\$4,800	\$800	\$2,000	\$2,800	\$4,800
FICA Expense	\$367	\$61	\$153	\$214	\$367
Engineering	\$12,000	\$1,008	\$1,992	\$3,000	\$12,000
Attorney	\$25,000	\$5,008	\$7,492	\$12,500	\$25,000
Arbitrage	\$450	\$0	\$0	\$0	\$450
Dissemination	\$3,500	\$925	\$1,750	\$2,675	\$3,500
Annual Audit	\$5,000	\$0	\$2,500	\$2,500	\$5,000
Trustee Fees	\$5,000	\$0	\$0	\$0	\$5,000
Assessment Administration	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Management Fees	\$35,000	\$17,500	\$17,500	\$35,000	\$35,000
Information Technology	\$600	\$300	\$2,800	\$3,100	\$600
Telephone	\$300	\$0	\$50	\$50	\$300
Postage	\$1,000	\$59	\$191	\$250	\$1,000
Travel Per Diem	\$660	\$106	\$212	\$318	\$660
Printing & Binding	\$1,000	\$177	\$323	\$500	\$1,000
Insurance	\$5,500	\$5,000	\$0	\$5,000	\$5,500
Legal Advertising	\$2,500	\$0	\$2,500	\$2,500	\$2,500
Other Current Charges	\$1,000	\$0	\$100	\$100	\$1,000
Office Supplies	\$625	\$42	\$58	\$100	\$625
Property Appraiser	\$500	\$278	\$0	\$278	\$500
Property Taxes	\$250	\$0	\$0	\$0	\$250
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Administrative Expenses	\$110,227	\$36,439	\$39,621	\$76,060	\$110,227
<u>Operation & Maintenance</u>					
Field Services	\$15,000	\$7,500	\$7,500	\$15,000	\$15,000
Telephone	\$3,500	\$0	\$0	\$0	\$3,500
Electric	\$26,000	\$6,313	\$8,687	\$15,000	\$26,000
Water & Sewer	\$58,000	\$26,274	\$23,726	\$50,000	\$58,000
Security Building Maintenance	\$10,000	\$1,507	\$7,000	\$8,507	\$10,000
Landscape Maintenance	\$48,000	\$19,000	\$19,000	\$38,000	\$63,000
Landscape Contingency	\$15,000	\$5,084	\$15,807	\$20,891	\$25,000
Property Insurance	\$6,000	\$2,394	\$0	\$2,394	\$6,000
Fountain Maintenance	\$4,200	\$1,800	\$1,800	\$3,600	\$4,200
Lake Maintenance	\$6,000	\$0	\$0	\$0	\$6,000
Irrigation Repairs	\$4,000	\$913	\$1,587	\$2,500	\$4,000
Lighting Maintenance	\$2,500	\$0	\$0	\$0	\$2,500
Monument Maintenance	\$1,400	\$0	\$0	\$0	\$1,400
Roadway Maintenance	\$1,500	\$0	\$0	\$0	\$1,500
Contingency	\$1,500	\$368	\$632	\$1,000	\$5,000
Operation & Maintenance Expenses	\$202,600	\$71,153	\$85,739	\$156,892	\$231,100
Total Expenditures	\$312,827	\$107,592	\$125,360	\$232,952	\$341,327
Excess Revenues/(Expenditures)	\$0	\$148,885	(\$61,416)	\$87,269	\$0

Net Assessment	\$312,827
Collection Cost (6%)	\$19,988
Gross Assessment	\$332,795

Windward

Community Development District

GENERAL FUND BUDGET

REVENUES:

Special Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to received \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. The District anticipates 12 meetings per year, with 2 Board members receiving payment for their attendance at each meeting.

FICA Expense

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

Engineering

The District's engineer, Poulos & Bennett, will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review of invoices and requisitions, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Latham, Shuker, Eden & Beaudine, LLP, will be providing general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2018A-1 & 2018A-2 Special Assessment Revenue Bonds.

Windward
Community Development District
GENERAL FUND BUDGET

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has contracted with Grau & Associates.

Trustee Fees

The District will pay annual trustee fees for the Series 2018A-1 & 2018A-2 Special Assessment Revenue Bonds that are deposited with a Trustee at USBank.

Assessment Administration

The District has contracted with Governmental Management Services-CF, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Management Fees

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

Information Technology

Represents costs related to District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

Telephone

Telephone and fax machine.

Postage

The District incurs charges for mailing of agenda packages, overnight deliveries, checks for vendors and other required correspondence.

Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Windward
Community Development District
GENERAL FUND BUDGET

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Insurance

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

Legal Advertising

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

Other Current Charges

Represents any miscellaneous expenses incurred during the fiscal year such as bank fees, deposit slips, stop payments, etc.

Office Supplies

The District incurs charges for office supplies that need to be purchased during the fiscal year.

Property Appraiser

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

Property Taxes

Represents a fee charged by the Osceola County Tax Collector's Office for all assessable property within the District.

Dues, Licenses & Subscriptions

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

Field:

Field Services

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

Windward
Community Development District
GENERAL FUND BUDGET

Telephone

Represents estimated costs for telephone services to the guardhouse.

Electric

Represents estimated costs for electrical accounts with Duke Energy for entrance lighting, irrigation meters and other District areas.

Water & Sewer

Represents estimated costs for water & sewer services with Toho Water Authority for fountain, guardhouse, irrigation meters and other District areas.

Security Building Maintenance

Represents estimated costs for any repairs and maintenance to the guardhouse.

Landscape Maintenance

The District will maintain the landscaping within the common areas of the District after installation of landscape material has been completed. The District has contracted with Down to Earth Lawncare II, Inc. for this service.

Description	Monthly	Annual
Landscape Maintenance	\$3,167	\$38,000
Contingency - Future Areas		\$25,000
Total		\$63,000

Landscape Contingency

Represents estimated costs for any additional landscape expenses not covered under the monthly landscape maintenance contract.

Property Insurance

Represents estimated costs for the annual coverage of property insurance. Coverage will be provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Fountain Maintenance

The District will schedule the regularly cleaning and treatment of the fountain maintained by the District. The District will be contracting with Grunit Pool Contractors.

Description	Monthly	Annual
Fountain Maintenance	\$350	\$4,200
Total		\$4,200

Windward
Community Development District
GENERAL FUND BUDGET

Lake Maintenance

Represents estimated costs for the maintenance of any ponds and lakes located within the District.

Irrigation Repairs

Represents estimated costs for any repairs to the irrigation system.

Lighting Maintenance

Represents estimated repair and maintenance cost to all lighting fixtures maintained by the District.

Monument Maintenance

Represents estimated costs for any repairs to monuments within the District.

Roadway Maintenance

Represents estimated costs for any sidewalk or roadway maintenance for areas maintained by the District.

Contingency

Represents any additional field expense that may not have been provided for in the budget.

Windward

Community Development District

Fiscal Year 2020 Debt Service Fund

Proposed Budget FY2019	Actual Thru 3/31/19	Projected Next 6 Months	Total Thru 9/30/19	Proposed Budget FY2020
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Revenues

Special Assessments	\$0	\$0	\$0	\$0	\$482,420
Assessments - Prepayment	\$151,617	\$151,617	\$0	\$151,617	\$0
Interest Income	\$500	\$485	\$265	\$750	\$250
Bond Proceeds	\$640,694	\$640,694	\$0	\$640,694	\$0
Carry Forward Surplus	\$0	\$0	\$0	\$0	\$218,954

Total Revenues	\$792,811	\$792,795	\$265	\$793,060	\$701,624
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Expenses

Series 2018A-1

Interest - 11/1	\$0	\$0	\$0	\$0	\$97,108
Principal - 5/1	\$0	\$0	\$0	\$0	\$50,000
Interest - 5/1	\$82,002	\$0	\$82,002	\$82,002	\$97,108

Series 2018A-2

Interest - 11/1	\$0	\$0	\$0	\$0	\$115,130
Interest - 5/1	\$100,894	\$0	\$100,894	\$100,894	\$115,130
Special Call - 5/1	\$150,000	\$0	\$150,000	\$150,000	\$0

Total Expenditures	\$332,896	\$0	\$332,896	\$332,896	\$474,476
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Excess Revenues/(Expenditures)	\$459,915	\$792,795	(\$332,631)	\$460,164	\$227,148
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*Carry forward less amount in Reserve funds.

Series 2018A-1

Interest - 11/1/2020 \$95,983

Series 2018A-2

Interest - 11/1/2020 \$115,130

Total \$211,113

Net Assessment \$482,420

Collection Cost (6%) \$30,793

Gross Assessment \$513,213

**Windward Community Development District
Series 2018A-1, Special Assessment Revenue Bonds
(Term Bonds Combined)**

Amortization Schedule

Date	Balance	Principal	Interest	Annual
5/1/19	\$ 3,460,000	\$ -	\$ 82,002	\$ -
11/1/19	\$ 3,460,000	\$ -	\$ 97,108	\$ 179,109
5/1/20	\$ 3,460,000	\$ 50,000	\$ 97,108	\$ -
11/1/20	\$ 3,410,000	\$ -	\$ 95,983	\$ 243,090
5/1/21	\$ 3,410,000	\$ 50,000	\$ 95,983	\$ -
11/1/21	\$ 3,360,000	\$ -	\$ 94,858	\$ 240,840
5/1/22	\$ 3,360,000	\$ 50,000	\$ 94,858	\$ -
11/1/22	\$ 3,310,000	\$ -	\$ 93,733	\$ 238,590
5/1/23	\$ 3,310,000	\$ 55,000	\$ 93,733	\$ -
11/1/23	\$ 3,255,000	\$ -	\$ 92,495	\$ 241,228
5/1/24	\$ 3,255,000	\$ 60,000	\$ 92,495	\$ -
11/1/24	\$ 3,195,000	\$ -	\$ 90,965	\$ 243,460
5/1/25	\$ 3,195,000	\$ 60,000	\$ 90,965	\$ -
11/1/25	\$ 3,135,000	\$ -	\$ 89,435	\$ 240,400
5/1/26	\$ 3,135,000	\$ 65,000	\$ 89,435	\$ -
11/1/26	\$ 3,070,000	\$ -	\$ 87,778	\$ 242,213
5/1/27	\$ 3,070,000	\$ 65,000	\$ 87,778	\$ -
11/1/27	\$ 3,005,000	\$ -	\$ 86,120	\$ 238,898
5/1/28	\$ 3,005,000	\$ 70,000	\$ 86,120	\$ -
11/1/28	\$ 2,935,000	\$ -	\$ 84,335	\$ 240,455
5/1/29	\$ 2,935,000	\$ 75,000	\$ 84,335	\$ -
11/1/29	\$ 2,860,000	\$ -	\$ 82,423	\$ 241,758
5/1/30	\$ 2,860,000	\$ 80,000	\$ 82,423	\$ -
11/1/30	\$ 2,780,000	\$ -	\$ 80,143	\$ 242,565
5/1/31	\$ 2,780,000	\$ 85,000	\$ 80,143	\$ -
11/1/31	\$ 2,695,000	\$ -	\$ 77,720	\$ 242,863
5/1/32	\$ 2,695,000	\$ 90,000	\$ 77,720	\$ -
11/1/32	\$ 2,605,000	\$ -	\$ 75,155	\$ 242,875
5/1/33	\$ 2,605,000	\$ 95,000	\$ 75,155	\$ -
11/1/33	\$ 2,510,000	\$ -	\$ 72,448	\$ 242,603
5/1/34	\$ 2,510,000	\$ 100,000	\$ 72,448	\$ -
11/1/34	\$ 2,410,000	\$ -	\$ 69,598	\$ 242,045
5/1/35	\$ 2,410,000	\$ 105,000	\$ 69,598	\$ -
11/1/35	\$ 2,305,000	\$ -	\$ 66,605	\$ 241,203
5/1/36	\$ 2,305,000	\$ 110,000	\$ 66,605	\$ -
11/1/36	\$ 2,195,000	\$ -	\$ 63,470	\$ 240,075
5/1/37	\$ 2,195,000	\$ 115,000	\$ 63,470	\$ -
11/1/37	\$ 2,080,000	\$ -	\$ 60,193	\$ 238,663
5/1/38	\$ 2,080,000	\$ 125,000	\$ 60,193	\$ -
11/1/38	\$ 1,955,000	\$ -	\$ 56,630	\$ 241,823
5/1/39	\$ 1,955,000	\$ 130,000	\$ 56,630	\$ -
11/1/39	\$ 1,825,000	\$ -	\$ 52,925	\$ 239,555

**Windward Community Development District
Series 2018A-1, Special Assessment Revenue Bonds
(Term Bonds Combined)**

Amortization Schedule

Date	Balance	Principal	Interest	Annual
5/1/40	\$ 1,825,000	\$ 140,000	\$ 52,925	\$ -
11/1/40	\$ 1,685,000	\$ -	\$ 48,865	\$ 241,790
5/1/41	\$ 1,685,000	\$ 145,000	\$ 48,865	\$ -
11/1/41	\$ 1,540,000	\$ -	\$ 44,660	\$ 238,525
5/1/42	\$ 1,540,000	\$ 155,000	\$ 44,660	\$ -
11/1/42	\$ 1,385,000	\$ -	\$ 40,165	\$ 239,825
5/1/43	\$ 1,385,000	\$ 165,000	\$ 40,165	\$ -
11/1/43	\$ 1,220,000	\$ -	\$ 35,380	\$ 240,545
5/1/44	\$ 1,220,000	\$ 175,000	\$ 35,380	\$ -
11/1/44	\$ 1,045,000	\$ -	\$ 30,305	\$ 240,685
5/1/45	\$ 1,045,000	\$ 185,000	\$ 30,305	\$ -
11/1/45	\$ 860,000	\$ -	\$ 24,940	\$ 240,245
5/1/46	\$ 860,000	\$ 195,000	\$ 24,940	\$ -
11/1/46	\$ 665,000	\$ -	\$ 19,285	\$ 239,225
5/1/47	\$ 665,000	\$ 210,000	\$ 19,285	\$ -
11/1/47	\$ 455,000	\$ -	\$ 13,195	\$ 242,480
5/1/48	\$ 455,000	\$ 220,000	\$ 13,195	\$ -
11/1/48	\$ 235,000	\$ -	\$ 6,815	\$ 240,010
5/1/49	\$ 235,000	\$ 235,000	\$ 6,815	\$ 241,815
Totals		\$ 3,460,000	\$ 3,949,452	\$ 7,409,452

**Windward Community Development District
Series 2018A-2, Special Assessment Revenue Bonds
(Term Bonds Due 11/1/2029)**

Amortization Schedule

Date	Balance	Coupon	Principal	Interest	Annual
11/1/19	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ 115,130
5/1/20	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ -
11/1/20	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ 230,260
5/1/21	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ -
11/1/21	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ 230,260
5/1/22	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ -
11/1/22	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ 230,260
5/1/23	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ -
11/1/23	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ 230,260
5/1/24	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ -
11/1/24	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ 230,260
5/1/25	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ -
11/1/25	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ 230,260
5/1/26	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ -
11/1/26	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ 230,260
5/1/27	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ -
11/1/27	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ 230,260
5/1/28	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ -
11/1/28	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ 230,260
5/1/29	\$ 3,970,000	5.800%	\$ -	\$ 115,130	\$ -
11/1/29	\$ 3,970,000	5.800%	\$ 3,970,000	\$ 115,130	\$ 4,200,260
Totals			\$ 3,970,000	\$ 2,417,730	\$ 6,387,730

SECTION VIII

Upon recording, this instrument should be returned to:

(This space reserved for Clerk)

Windward Community Development District
al

135 W. Central Blvd., Suite 320
Orlando, Florida 32801

**DISCLOSURE OF PUBLIC FINANCING AND MAINTENANCE
OF IMPROVEMENTS TO REAL PROPERTY UNDERTAKEN BY
THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT
2018A PROJECT**

Board of Supervisors¹

Windward Community Development District

John E. Kassik
Chairperson

Tom Franklin
Assistant Secretary

Jimmy Clark
Vice Chairperson

Walter D. Beeman
Assistant Secretary

William Ellis Roe
Assistant Secretary

Governmental Management Services - – Central Florida, LLC
135 W. Central Blvd., Suite 320
Orlando, Florida 32801
(407) 841-5524

District records are on file at the offices of Governmental Management Services and are available for public inspection upon request during normal business hours.

¹ This list reflects the composition of the Board of Supervisors as of February 23, 2018. For a current list of Board Members, please contact the District Manager's office.

TABLE OF CONTENTS

Introduction	3
What is the District and how is it governed?	4
What infrastructure improvements does the District provide and how are the improvements paid for?	5
Assessments, Fees and Charges	8
Method of Collection	9

WINDWARD COMMUNITY DEVELOPMENT DISTRICT

INTRODUCTION

The Windward Community Development District (“**District**”) is a local unit of special-purpose government created pursuant to and existing under the provisions of Chapter 190, Florida Statutes. Under Florida law, community development districts are required to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by such districts. Unlike city and county governments, the District has only certain limited powers and responsibilities. These powers and responsibilities include, for example, construction and/or acquisition of certain master stormwater management system, onsite transportation improvements, offsite improvements, potable water distribution, sanitary sewer system, reclaimed water distribution system, landscaping, walls, monuments, electrical distribution (undergrounding) & lights, and professional fees.

DISCLOSURE OF PUBLIC FINANCING AND MAINTENANCE OF IMPROVEMENTS TO REAL PROPERTY UNDERTAKEN BY THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT

Under Florida law, community development districts are required to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by such districts. The law specifically provides that this information shall be made available to all persons currently residing within the District and to all prospective District residents. The following information describing the Windward Community Development District and the assessments, fees and charges that may be levied within the District to pay for certain community infrastructure is provided to fulfill this statutory requirement.

What is the District and how is it governed?

The District is an independent special taxing district, created pursuant to and existing under the provisions of Chapter 190, Florida Statutes (the “Act”), and established by Ordinance No. 2017-21 enacted by the Board of County Commissioners of Osceola County, Florida, which was effective on April 11, 2017. The District encompasses approximately 127.74 acres of land located entirely within the boundaries of Osceola County, Florida. As a local unit of special-purpose government, the District provides an alternative means for planning, financing, constructing, operating and maintaining various public improvements and community facilities within its jurisdiction.

The District is governed by a five-member Board of Supervisors, the members of which must be residents of the State and citizens of the United States. Within ninety (90) days of appointment of the initial board, members were elected on an at-large basis by the owners of property within the District, each landowner being entitled to one vote for each acre of land with fractions thereof rounded upward to the nearest whole number. Elections are then held every two years in November. Commencing when both six years after the initial appointment of Supervisors have passed and the District has attained a minimum of two hundred and fifty (250) qualified electors, Supervisors whose terms are expiring will begin to be elected by qualified electors of the District. A “qualified elector” in this instance is any person at least eighteen (18) years of age who is a citizen of the United States, a legal resident of Florida and of the District, and who is also registered with the Supervisor of Elections to vote in Osceola County. Notwithstanding the foregoing, if at any time the Board proposes to exercise its ad valorem taxing power, it shall, prior to the exercise of such power, call an election at which all members of the Board shall be elected by qualified electors of the District.

Board meetings are noticed in a local newspaper and conducted in a public forum in which public participation is permitted. Consistent with Florida’s public records laws, the records of the District are available for public inspection during normal business hours. Elected members of the Board are similarly bound by the State’s open meetings law and are generally subject to the same disclosure requirements as other elected officials under the State’s ethics laws.

**What infrastructure improvements does the District provide
and how are the improvements paid for?**

The District is comprised of approximately 127.74 acres located entirely within Osceola County, Florida. The portion of the District known as the 2018A Project consists of approximately 29.3 developable acres within the District. The legal description of the lands encompassed within the 2018A Project is attached hereto as **Exhibit A**. The public infrastructure necessary to support the District's development program for the 2018A Project includes, but is not limited to, certain master stormwater management system, onsite transportation improvements, offsite improvements, potable water distribution, sanitary sewer system, reclaimed water distribution system, landscaping, walls, monuments, electrical distribution (undergrounding) & lights, and professional fees. These infrastructure improvements are more fully detailed below. To plan the infrastructure improvements necessary for the District, the District adopted a Master Engineer's Report dated April 27, 2017, which details all of the improvements contemplated for the completion of the infrastructure of the District (the "Capital Improvements Plan"), which was supplemented for the 2018A Project by its Supplemental Engineer's Report dated October 24, 2018 (the "2018A Project"). Copies of the Engineer's Reports are available for review in the District's public records.

These public infrastructure improvements have been and will be funded by the District's sale of bonds. On August 29, 2017, the Circuit Court of the State of Florida, in and for Osceola County, Florida, entered a Final Judgment validating the District's ability to issue an aggregate principal amount not to exceed \$26,880,000 in Special Assessment Revenue Bonds for infrastructure needs of the District.

On November 14, 2018, the District issued a series of bonds for purposes of partially financing the construction and acquisition costs of infrastructure for the Capital Improvement Plan. On that date, the District issued its Windward Community Development District, Special Assessment Revenue Bonds, Series 2018A-1 and Series 2018A-2 (together the "Series 2018A Bonds"), in the amount totaling \$7,580,000. Proceeds of the Series 2018A Bonds are being used to finance the cost of a portion of the acquisition, construction, installation, and equipping of the 2018A Project.

<i>Sections</i>	<i>Description of Series 2018A Project Capital Improvement Plan</i>
------------------------	--

Roadway Improvements

As indicated above, the District will fund roadway construction internal to the District consisting of local roadways. Exhibit 5, Roadway Ownership Map, provides a graphical representation of the proposed improvements. All such local roadways will be open to the public.

Stormwater Management

As indicated above, the District will fund the construction of the master stormwater management system for the lands within the District. This system is made up of wet detention stormwater treatment ponds, control structures, spreader swales, inlets, manholes and storm pipes. The proposed ponds and outfall structures have been designed to provide water quality treatment and attenuation in accordance with Osceola County and the South Florida Water Management District regulations. The stormwater management system has been designed to accommodate on-site runoff in addition to offsite flows which have historically entered the project site. Exhibit 6A, Post-Development Basin Map provide graphical representations of the proposed stormwater management system. Stormwater Ponds 1A, 13A, 14C, 16C, and 3A are included in the 2018A Project.

100-Year Floodplain

Pursuant to the Federal Emergency Management Agency's (FEMA) Flood Insurance Rate Map (FIRM) panels 12097C 0040G and 12097C 0030G both dated June 18, 2013, none of the project site is located within the 100-year Flood Hazard Area (FHA), Zone AE or Zone A. Exhibit 6C, FEMA 100-Year Floodplain details the floodplain limits relative to the District boundaries.

The lack of FEMA FHA does not preclude any Jurisdiction having permitting authority from requiring the establishment of Base Flood Elevations (BFE) nor to avoid measures resulting from any filled areas below the BFE which will require mitigation in the form of a volume-for-volume match between BFE impacts and compensating storage.

Master Infrastructure

Various master infrastructure elements funded by the developer are not eligible for reimbursement and are therefore not included in the first bond issuance. These include earthworks and stabilization associated with private residential lots and costs due to non-tangible items such as permit fees, mobilization, maintenance of traffic, performance bonds, asbuilt surveys, and erosion control maintenance. Master infrastructure elements included in the first bond issuance are detailed herein.

Phase 1, 4 & 3A Roadways

The primary roadway improvements include approximately 12,500 linear feet of road and will define the major ingress and egress points throughout the Development as well as serve as the collector roads to support future residential development. The roadways will also serve as locations for the placement of utility infrastructure needed to serve the development of the project, see Exhibit 5.

Potable Water Distribution System

The District will fund the construction of the water distribution system within the District and those portions required to connect to existing or proposed offsite facilities. The potable water system will be conveyed to, and owned and maintained by 1W A once it has been certified complete. The main sizing within the District, sized to provide water to residents of the District, will be required to be designed and constructed based on the Master Utility Plan (MUP). Exhibit 7, Potable Water Distribution System Map, provides a graphical representation of the water mains to be constructed within Phase 1 and the overall District.

Reclaimed Water Distribution System

The District will fund the construction of the reclaimed water distribution system within the District and those portions required to connect to existing or proposed offsite facilities. The reclaimed water system will be conveyed to, and owned and maintained by the District once it has been certified complete by the District. The main sizing within the District, sized to provide reclaimed water to the

lot boundaries and common areas, will be required to be designed and constructed based on the MUP. Exhibit 8, Reclaimed Water Distribution System Map, provides a graphical representation of the existing and proposed offsite reclaimed water system and onsite Phase 1 and overall system contemplated within the District.

Wastewater System

The District will fund the construction of the gravity sewer, force main, and lift station infrastructure within the District and those portions required to connect to existing or proposed offsite facilities. The wastewater system will be conveyed to, and owned and maintained by TWA once it has been certified complete by the District. The main sizing and lift stations within the District, sized to provide wastewater service to the residents of the District, will be required to be designed and constructed based on the MUP. Exhibit 9, Wastewater System Map, provides a graphical representation of the wastewater system and onsite Phase 1 and overall system contemplated within the District.

Landscape & Hardscape

The landscaping and irrigation of the primary roadways will provide the "first impression" of the Development. The District will fund landscape and hardscape construction and maintenance within common areas which may include perimeter landscape buffers, master signage, way finding signage, entry hardscape features, entry landscape, amenity area landscape and hardscape, pedestrian/multi-purpose trails, and street trees. The District will own and maintain foregoing improvements.

Electrical Distribution and Street Lights

Most, if not all, District constructed Master Infrastructure will include underground electric and street lighting. The street lighting system will be constructed in cooperation with Osceola County, Duke Energy and the Developer. The District will fund the cost to trench the underground installation only. Leasing and monthly service charges associated with the upgraded street lighting fixtures along District owned and maintained roadways within the District are the responsibilities of others. Duke Energy and the appropriate community entity will own and maintain the electric and street light infrastructure.

Assessments, Fees and Charges

The costs of acquisition or construction of a portion of these infrastructure improvements have been financed by the District through the sale of its Series 2018A Bonds. The annual debt service payments, including interest due thereon, are payable solely from and secured by the levy of non-ad valorem or special assessments against lands within the District which benefit from the construction, acquisition, establishment and operation of the District's improvements. The annual debt service obligations of the District which must be defrayed by annual assessments upon each parcel of land or platted lot will depend upon the type of property purchased. Provided below are the current maximum annual debt assessment levels for property within the 2018A Project for the Series 2018A Bonds. Interested persons are encouraged to contact the

District Manager for information regarding special assessments on a particular lot or parcel of lands. A copy of the District's assessment methodology and assessment roll are available for review in the District's public records.

The current maximum annual debt assessments for the Series 2018A Bonds per unit within the 2018A Project are as follows:

Product Type	Series 2018A-1 Maximum Annual Debt Assessment Per Unit	Series 2018A-2 Maximum Annual Debt Assessment Per Unit
Single Family – 45'	\$960	\$1,216
Single Family – 50'	\$960	\$1,440
Duplex	\$960	\$770

Note: The maximum annual debt assessments have been grossed up to include collection costs from Osceola County and a maximum discount for early payment as authorized by law.

The Series 2018A Bond Debt Assessments described above exclude any operations and maintenance assessments ("O&M Assessments") which may be determined and calculated annually by the District's Board of Supervisors and are levied against all benefitted lands in the District. A detailed description of all costs and allocations which result in the formulation of assessments, fees, and charges is available for public inspection upon request.

The Capital Improvement Plan and financing plan of the District as presented herein reflect the District's current intentions, and the District expressly reserves the right in its sole discretion to change those plans at any time. Additionally, the District may undertake the construction, reconstruction, acquisition, or installation of future improvements and facilities, which may be financed by bonds, notes, or other methods authorized by Chapter 190, Florida Statutes.

Method of Collection

The District's Series 2018A Bond Debt Assessments and/or operation and maintenance assessments may appear on that portion of the annual real estate tax notice entitled "non-ad valorem assessments," and will be collected by the Osceola County Tax Collector in the same manner as county ad valorem taxes. Each property owner must pay both ad valorem and non-ad valorem assessments at the same time. Property owners will, however, be entitled to the same discounts as provided for ad valorem taxes. As with any tax notice, if all taxes and assessments due are not paid within the prescribed time limit, the tax collector is required to sell tax certificates which, if not timely redeemed, may result in the loss of title to the property. The District may also elect to collect the assessment directly.

This description of the District's operation, services and financing structure is intended to provide assistance to landowners and purchasers concerning the important role that the District plays in providing infrastructure improvements essential to the use and development of this

community. If you have any questions or would simply like additional information about the District, please write to or call the: District Manager, Windward Community Development District, 135 W. Central Blvd., Suite 320, Orlando, Florida 32801 or call (407) 841-5524.

The information provided herein is a good faith effort to accurately and fully disclose information regarding the public financing and maintenance of improvements to real property undertaken by the District and should only be relied upon as such. The information contained herein is, and can only be, a status summary of the District's public financing and maintenance activities and is subject to supplementation and clarification from the actual documents and other sources from which this information is derived. In addition, the information contained herein may be subject to change over time, in the due course of the District's activities and in accordance with Florida law. Prospective and current residents and other members of the public should seek confirmation and/or additional information from the District Manager's office with regard to any questions or points of interest raised by the information presented herein.

IN WITNESS WHEREOF, this Disclosure of Public Financing and Maintenance of Improvements to Real Property Undertaken has been executed as of the _____ day of _____, 2019, and recorded in the Official Records of Osceola County, Florida.

WINDWARD COMMUNITY DEVELOPMENT DISTRICT

By: John E. Kassik
Chairman

Witness

Witness

Print Name

Print Name

**STATE OF FLORIDA
COUNTY OF OSCEOLA**

The foregoing instrument was acknowledged before me this _____ day of _____, 2019, by John E. Kassik, Chairman of the Windward Community Development District, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of Florida

Print Name: _____

Commission No.: _____

My Commission Expires: _____

SECTION IX

2018A ACQUISITION AND CONSTRUCTION REQUISITION

The undersigned, an Authorized Officer of Windward Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, as trustee (the "Trustee"), dated as of November 1, 2018 (the "Master Indenture"), as supplemented by the First Supplemental Indenture from the District to the Trustee, dated as of November 1, 2018 (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: K. Hovnanian, LLC
- (C) Amount Payable: \$6,606,497.83
- (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):

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 2018A Acquisition and Construction Account that each disbursement set forth above was incurred in connection with the acquisition and/or construction of the 2018A Project and each represents a Cost of the 2018A Project, and 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.

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.

WINDWARD COMMUNITY DEVELOPMENT DISTRICT

By: [Signature]
Authorized Officer

CONSULTING ENGINEER'S APPROVAL

The undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the 2018A Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the 2018A Project with respect to which such disbursement is being made; and, (ii) the report of the Consulting Engineer for the 2018A Project, as such report shall have been amended or modified on the date hereof. The undersigned further certifies that (a) the 2018A Project improvements to be acquired have been completed in accordance with the plans and specifications therefore; (b) the 2018A 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 2018A 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 2018A 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 2018A Project for which disbursement is made have been obtained from all applicable regulatory bodies; (f) for that portion of the 2018A 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 2018A Project for which disbursement is made hereby; and (g) upon payment of the disbursement hereby, sufficient amounts will remain on deposit in the 2018A Acquisition and Construction Account to complete the 2018A Project.

[CONSULTING ENGINEER]



DIRECTOR, 26.10.2016
C.I.D. ENGINEER

Exhibit 15
Windward Community Development District
Summary of Total Cost

Facility	CDD Engineer's Report Estimated Cost	Four Seasons at Orlando Phases 1A & 1B Funded Improvements Based on Wal-Rose Pay Applications			Four Seasons at Orlando Phases 2A, 2B, & 2C Contracted Improvements Based on Wal-Rose Contract	Four Seasons at Orlando Phase 3A Contracted Improvements Based on Wal-Rose Contract	2018A Project (Funded/ Contracted Total Costs)
		Mass Grading	Spine Road	Tract C	Tract D	Tract E	
Master Stormwater Management System	\$ 2,836,000	\$ 400,281.19	\$ 532,534.91	\$ 257,055.30	\$ 600,051.20	\$ 387,734.64	\$ 2,177,657.24
Onsite Transportation Improvements	\$ 3,452,000	\$ 21,695.00	\$ 838,888.25	\$ 408,818.52	\$ 355,873.99	\$ 359,948.16	\$ 1,985,223.92
Offsite Improvements	\$ 578,000	\$ -	\$ 90,647.32	\$ 36,376.99	\$ 104,467.60	\$ 244,849.58	\$ 476,341.49
Potable Water Distribution System	\$ 2,112,000	\$ -	\$ 194,785.24	\$ 171,977.37	\$ 264,813.89	\$ 127,146.66	\$ 758,723.16
Sanitary Sewer System	\$ 3,544,000	\$ -	\$ 89,451.35	\$ 575,150.28	\$ 253,975.52	\$ 158,641.44	\$ 1,077,218.59
Reclaimed Water Distribution System	\$ 576,000	\$ -	\$ 73,291.27	\$ 232,109.92	\$ 150,603.23	\$ 58,629.00	\$ 514,633.42
Landscaping, Walls, and Monuments	\$ 2,682,000	\$ -	\$ 150,128.50	\$ 1,277,926.98	\$ 303,515.00	\$ 12,590.00	\$ 1,744,160.48
Electrical Distribution & Street Lights	\$ 780,000	\$ -	\$ -	\$ 159,551.92	\$ 19,680.00	\$ -	\$ 179,231.92
Ecological Mitigation	\$ 1,082,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 17,642,000	\$ 421,976	\$ 1,969,727	\$ 3,118,967	\$ 2,052,980	\$ 1,349,539	\$ 8,913,190.22
Soft Costs	\$ 2,423,000	\$ -	\$ -	\$ 1,534,201.89	\$ 178,848.96	\$ -	\$ 1,713,050.85
Contingency (15% of Hard Costs)	\$ 2,647,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 22,712,000	421,976.19	1,969,726.84	4,653,169.17	2,231,829.39	1,349,539.48	10,626,241.07

WINDWARD CDD - PHASE 1 COST TABULATION

- ID Facility**
- 1 Master Stormwater Management System
 - 2 Onsite Transportation Improvements
 - 3 Offsite Improvements
 - 4 Potable Water Distribution System
 - 5 Sanitary Sewer System
 - 6 Reclaimed Water Distribution System
 - 7 Landscaping, Walls, and Monuments
 - 8 Electrical Distribution & Street Lights
 - 9 Ecological Mitigation

Description	ID	Mass Grading	Spine Road	Phase 1
Clearing, Earthwork & Erosion Control				
Erosion Control	1	\$ 3,750.00	\$ 3,500.00	
Seed and Mulch	1	\$ 12,023.55		
Clearing and Grubing (Bum on Site)	1	\$ 93,500.00		
Silt Fence	1	\$ 22,713.70		
Earthwork - Cut to Fill	1	\$ 25,841.86		
Earthwork - Cut to Stockpile	1	\$ 119,712.01		
Bermuda Sod For Tie in Slopes	1		\$ 40,309.00	
Bahia Sod	1		\$ 16,506.24	\$ 16,896.00
ROADS AND PAVING				
12" Stabilized Haul Road	2	\$ 8,500.00		
2.5" Type SP-12.5 Asphalt	2		\$ 195,570.00	
12" Stabilized Subgrade	2		\$ 85,527.00	\$ 53,975.00
6" Limerock Base	2			\$ 111,961.00
8" Limerock Base (Compacted)	2		\$ 212,265.00	
1.25" FDOT SP-9.5 Asphalt	2			\$ 84,460.00
Mill & Resurface (1.5" SP-12.5 Asphalt)	2			
Miami Curb	2			\$ 85,680.00
Type "A" Curb	2		\$ 75,437.50	\$ 5,562.00
Type "F" Curb	2		\$ 93,590.00	
5' Wide Handicap Ramp	2		\$ 7,950.00	
8' Wide Handicap Ramp	2		\$ 10,450.00	\$ 10,450.00
Handicap Ramp w/ADA Mat	2		\$ 3,180.00	
5' x 4" Sidewalk Concrete	2		\$ 49,953.75	\$ 26,180.00
8' x 4" Sidewalk Concrete	2		\$ 95,634.00	
3' Valley Gutter	2		\$ 1,085.00	
Stop Bar - Thermo	2			\$ 278.66
Crosswalk - Thermo	2			\$ 750.00
Street/Stop Combo Sign	2			\$ 1,650.52
Speed Limit Sign	2			\$ 512.32
Pavement Marking/Striping (Thermo) & Signage	2			
Pedestrian/Golf Cart Crossing Path Sign	2			\$ 563.02
Golf Cart Path	2		\$ 6,198.50	\$ 26,796.00
Open Cut and Repair	2	\$ 13,195.00	\$ 2,047.50	

WINDWARD CDD - PHASE 1 COST TABULATION

- ID Facility**
- 1 Master Stormwater Management System
 - 2 Onsite Transportation Improvements
 - 3 Offsite Improvements
 - 4 Potable Water Distribution System
 - 5 Sanitary Sewer System
 - 6 Reclaimed Water Distribution System
 - 7 Landscaping, Walls, and Monuments
 - 8 Electrical Distribution & Street Lights
 - 9 Ecological Mitigation

Description	ID	Mass Grading	Spine Road	Phase 1
<u>Drainage Storm Pipe</u>				
15" RCP	1		\$ 13,312.80	\$ 7,822.66
18" RCP	1		\$ 6,229.98	\$ 900.72
24" RCP	1		\$ 2,400.40	\$ 25,027.70
30" RCP	1		\$ 43,232.86	\$ 27,320.20
36" RCP	1	\$ 39,763.20	\$ 47,728.00	\$ 43,107.20
42" RCP	1		\$ 43,714.65	\$ 26,323.65
54" RCP	1	\$ 9,732.60	\$ 57,638.62	
<u>Drainage Structures</u>				
FDOT Type 'P-1' Curb Inlet	1		\$ 24,879.66	\$ 49,759.32
FDOT Type 'P-2' Curb Inlet	1		\$ 12,364.89	\$ 22,363.55
FDOT Type 'J-1' Curb Inlet	1		\$ 53,811.27	\$ 5,979.03
FDOT Type 'J-2' Curb Inlet	1		\$ 16,134.75	\$ 5,911.05
FDOT Type 'J-3' Curb Inlet	1	\$ 5,003.54		
FDOT Type 'J-1' Curb Inlet (Top Only)	1		\$ 2,533.00	
FDOT Type 'J-2' Curb Inlet (Top Only)	1		\$ 2,533.00	
FDOT Type 'P' Manhole	1		\$ -	\$ 2,645.88
FDOT Type 'J' Manhole	1	\$ 16,079.80	\$ 25,343.44	\$ 6,240.48
FDOT Type 'J' Manhole (Modified 8' x 8')	1		\$ 10,679.89	
FDOT Type 'D' Ditch Bottom Inlet	1	\$ 5,340.22		
FDOT Type 'H' Ditch Bottom Inlet	1	\$ 12,175.66		
FDOT 36" Mitered End Section	1	\$ 2,173.45		
Convert MH Top to Type 2 C.I. Top	1			\$ 2,533.00
Tie Into Existing Structure	1			\$ 2,000.00
Testing Per County Requirements	1	\$ 1,860.00	\$ 11,299.75	\$ 7,524.00
Storm Drainage Dewatering	1	\$ 8,928.00	\$ 41,090.00	

WINDWARD CDD - PHASE 1 COST TABULATION

- ID Facility**
- 1 Master Stormwater Management System
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Description	ID	Mass Grading	Spine Road	Phase 1
WATER DISTRIBUTION				
6" PVC Water Main - DR18	4			\$ 5,502.90
8" PVC Water Main - DR18	4		\$ 5,452.92	\$ 49,900.95
12" PVC Water Main - DR18	4		\$ 81,879.73	
6" Gate Valves w/Box	4			\$ 1,062.13
8" Gate Valves w/Box	4		\$ 10,760.80	\$ 13,451.00
12" Gate Valves w/Box	4		\$ 30,708.60	
8" WM Fittings	4		\$ 1,551.96	
12" WM Fittings	4		\$ 16,860.52	
2" Poly Main	4			\$ 3,214.80
Fire Hydrant Assembly	4		\$ 15,030.68	\$ 22,546.02
Hydraguard Auto Flushing Device	4			\$ 5,983.99
Single Service Assembly*	4		\$ 548.92	\$ 7,562.85
Double Service Assembly*	4			\$ 35,008.65
Temp Jumper	4		\$ 1,750.00	\$ 1,750.00
Testing & Chlorination Per TWA Rqmts	4		\$ 3,096.55	\$ 3,171.35
Bacteriological Sample Points	4			\$ 300.00
2" Blowoff	4		\$ 29,919.95	
Fittings - Water	4			\$ 22,522.73
12" x 12" Tapping Sleeve	4		\$ 7,462.66	
Tie Into Existing WM	4		\$ 500.00	\$ 1,950.00
REUSE WATER DISTRIBUTION				
4" PVC Reuse Water Main DR18	6		\$ 27,356.49	\$ 42,239.68
6" PVC Reuse Water Main DR-18	6		\$ 10,173.00	
4" Gate Valve w/Box	6		\$ 13,479.15	\$ 80,887.49
6" Gate Valve w/Box	6		\$ 1,062.13	
4" RWM Fittings	6		\$ 7,002.90	
6" RWM Fittings	6		\$ 2,559.55	
2" Poly Main	6			\$ 3,351.60
2" Blowoff	6		\$ 4,673.05	
2" Reuse Service	6			\$ 1,763.38
Single Service	6			\$ 6,563.83
Double Service	6			\$ 35,656.08
Permanent Blow-Off Assembly	6		\$ 2,235.00	
Testing Per Utility Requirements	6			\$ 2,910.00
16" x 16" Tapping Service	6		\$ 4,250.00	
Tie into Existing RWM	6		\$ 500.00	\$ 1,000.00
Reclaim Fittings	5			\$ 14,189.41

WINDWARD CDD - PHASE 1 COST TABULATION

- ID Facility**
- 1 Master Stormwater Management System
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Description	ID	Mass Grading	Spine Road	Phase 1
SANITARY SEWER				
8" PVC Pipe 0-6'	5			\$ 9,537.75
8" PVC Pipe 6-8'	5		\$ 495.90	\$ 2,375.10
8" PVC Pipe 8-10'	5		\$ 3,818.25	\$ 9,061.98
8" PVC Pipe 10-12'	5		\$ 3,952.50	\$ 7,777.50
8" PVC Pipe 12-14'	5		\$ 5,378.64	\$ 6,680.32
8" PVC Pipe 14-16'	5		\$ 4,800.66	\$ 11,410.07
8" PVC Pipe 16-18'	5		\$ 4,567.80	\$ 560.25
8" PVC Pipe 18-20'	5			\$ 8,793.00
8" PVC Pipe 20-22'	5			\$ 5,852.25
8" PVC Pipe 22-24'	5			\$ 6,547.40
8" PVC Pipe 24-26'	5			\$ 19,737.72
Manhole 0-6'	5		\$ 3,058.35	\$ 9,175.05
Manhole 6-8'	5		\$ 3,910.29	\$ 3,910.29
Manhole 8-10'	5			\$ 9,483.74
Manhole 10-12'	5		\$ 9,383.74	
Manhole 12-14'	5			\$ 6,015.94
Manhole 14-16'	5		\$ 6,398.74	\$ 20,014.58
Manhole 22-24'	5			\$ 21,285.81
MH 26-28' Lined (MH 20)	5			\$ 47,300.72
MH 16-18' Lined	5		\$ 14,441.58	
MH 16-18' Lined	5		\$ 7,851.42	
Core Existing Manhole	5			\$ 3,600.00
Single lateral	5		\$ 477.25	\$ 16,830.00
Double lateral	5			\$ 17,850.00
Lift Station (Complete w/ Fence Enclosure)	5			\$ 237,393.32
4" PVC FM	5			\$ 3,064.95
6" PVC FM	5		\$ 10,141.20	
6" Valve w/Box	5		\$ 1,227.53	
FM Fittings	5		\$ 3,847.50	\$ 1,500.00
30" x 6" Tapping Sleeve FM	5		\$ -	
Dewatering	5		\$ 3,675.00	
Tie Into Existing Plug Valve	5			\$ -
Testing Per Utility Requirements (Gravity Sewer)	5		\$ 2,025.00	\$ 12,337.50
Testing Per Utility Requirements (Force Main)	5			\$ 428.75
SLEEVES (power)				
2" SCH 40 Gray (Duke)	8			\$ 12,800.00
4" SCH 40 Gray (Duke)	8			\$ 4,000.00
6" SCH 40 Gray (Duke)	8			\$ 2,880.00

WINDWARD CDD - PHASE 1 COST TABULATION

- ID Facility**
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Description	ID	Mass Grading	Spine Road	Phase 1
SLEEVES (irrigation)				
2" SCH 40 Gray (Irri)	7			\$ 1,650.00
4" SCH 40 Gray (iri)	7			\$ 2,090.00
MISCELLANEOUS				
Irrigation Relocates	7			\$ 128,890.70
Bersmuda Sod Restoration	7			\$ 34,786.90
CHANGE ORDER				
STORM				
Jack and Bore Casing	1	\$ 40,350.60		
Deduct 36" RCP	1	\$ (5,472.00)		
Deduct Open Cut and Repair	1	\$ (13,195.00)		
Storm - Up-Sized Structures (D109, 105, 112)	1		\$ 3,762.72	
Storm - Revised Structures (D16C-Lex, D112)	1		\$ (1,105.98)	
Storm - Add J Bottom Manholes (Future Phases)	1		\$ 16,482.08	
Storm Additional 42" RCP	1		\$ 84,899.70	
Storm Deduct 36" RCP	1		\$ (22,860.80)	
Storm Deduct 30" RCP	1		\$ (20,561.97)	
Storm Deduct 15" RCP	1		\$ (3,323.04)	
Deduct J-1 Curb Inlet (STDR D-9)	1			\$ (5,979.03)
Add New STR D-9 8'x8' Baffle Box	1			\$ 10,679.89
WATER				
Water Deduct 12" PVC WM	4		\$ (10,238.05)	
REUSE				
8" X 8" Wet Tap	6			\$ -
8" DR-14 RWM 5' Deep	6			\$ 6,375.84
Testing Per TWA	6			\$ 4,262.25
4" RWM	6			\$ 32,006.73
6" RWM	6			\$ 8,607.10
8" RWM DR-18	6			\$ 32,434.86
4"GV	6			\$ 1,797.22
6"GV	6			\$ 1,062.13
8"GV	6			\$ -
Misc Fittings	6			\$ 24,682.86
6" Master Meter Assembly	6			\$ 6,847.96
Bermuda Sod Restoration	7			\$ 4,660.00
Bahia Sod Restoration	7			\$ 9,427.20
Deduct 4" PVC RWM	6			\$ (42,239.68)
Deduct Testing per TWA	6			\$ (2,910.00)
Connect to Existing RWM	6			\$ (1,000.00)
Reclaimed Fittings	6			\$ (14,189.41)

WINDWARD CDD - PHASE 1 COST TABULATION

ID	Facility
1	Master Stormwater Management System
2	Onsite Transportation Improvements
3	Offsite Improvements
4	Potable Water Distribution System
5	Sanitary Sewer System
6	Reclaimed Water Distribution System
7	Landscaping, Walls, and Monuments
8	Electrical Distribution & Street Lights
9	Ecological Mitigation

Description	ID	Mass Grading	Spine Road	Phase 1
CHANGE ORDER (CONTINUED)				
SANITARY				
30" x 8" Wet Tap	5			\$ 7,794.92
10" HDPE Upgrade At Lift Station	5			\$ 6,398.40
6" SDR-18 FM 5' Deep	5			\$ 4,177.45
6" Force Main	5			\$ 31,375.12
6" GV	5			\$ -
Misc Fittings	5			\$ 12,143.69
Testing Per TWA	5			\$ 6,041.00
Deduct 4" FM	5			\$ (3,064.95)
Deduct Fittings FM	5			\$ (1,500.00)
Deduct Tie into Existing Plug Valve	5			\$ (500.00)
Deduct Testing Per TWA	5			\$ (428.75)
SLEEVES				
6" SCH 40 Gray (Duke)	8			\$ 2,640.00
2" SCH 40 Gray (Duke)	8			\$ 21,262.50
4" SCH 40 Gray (Duke)	8			\$ 6,935.00
6" SCH 40 Gray (Duke)	8			\$ 12,420.00
Deduct 4" SCH 40 Gray	8			\$ (620.00)
Deduct 2" SCH 40 Gray	8			\$ (5,576.00)
HARDSCAPE				
Straight Trellis	7			\$ 20,000.00
Bench/Receptacles/Dog Waste Station	7			\$ 17,532.18
Pavers	7		\$ 150,128.50	
Monuments/Fencing/Columns/Retaining Wall	7			\$ 484,237.00
LANDSCAPE				
Trees/Bushes/Sod	7			\$ 460,653.00
Irrigation	7			\$ 114,000.00

SECTION X

SECTION C

SECTION 1

Windward

Community Development District

Summary of Check Register

April 12, 2019 to May 9, 2019

Fund	Date	Check No.'s		Amount
General Fund	4/16/19	155-157	\$	3,660.12
	4/23/19	158-160	\$	3,616.00
	5/7/19	161	\$	300.00
			\$	7,576.12
			\$	7,576.12

AP300R

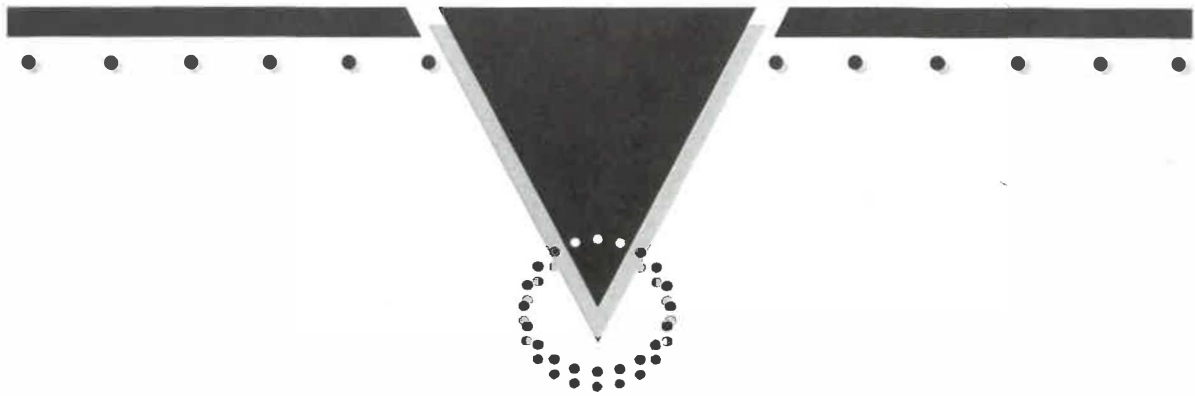
YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/09/19
 *** CHECK DATES 04/12/2019 - 05/09/2019 *** WINDWARD CDD - GENERAL FUND
 BANK A GENERAL FUND

PAGE 1

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
4/16/19	00008	4/10/19 33194	201904 320-53800-46800	LANDSCAPE MAINT-APR19	*	3,166.67	
				DOWN TO EARTH LAWN CARE			3,166.67 000155
4/16/19	00010	4/04/19 09395 13	201903 320-53800-43000	79011 HANSON BAY PL, IRRG.	*	13.73	
		4/04/19 36031 01	201903 320-53800-43000	24081 SANDY CREEK TRL, IRRG.	*	15.63	
		4/04/19 38944 40	201903 320-53800-43000	7980 FOUR SEASON BLVD, GH	*	112.54	
		4/04/19 50952 80	201903 320-53800-43000	78151 FOUR SEASON, LDSP LT	*	51.55	
				DUKE ENERGY			193.45 000156
4/16/19	00012	4/01/19 1152	201904 320-53800-46900	FOUNTAIN SERVICE-APR19	*	300.00	
				MARA SOLUTION CORP.			300.00 000157
4/23/19	00015	4/11/19 10224138	201904 320-53800-57400	RPLC TXV/FILTER DRIER/CHG	*	750.00	
				M Y RENEWABLE SOLUTIONS, INC.			750.00 000158
4/23/19	00008	4/18/19 33975	201904 320-53800-46700	INST. SPRING ANNUAL-APR19	*	2,542.00	
				DOWN TO EARTH LAWN CARE			2,542.00 000159
4/23/19	00002	4/22/19 85238	201903 310-51300-31500	TITLE ISSUES/LIEN ISSUES	*	324.00	
				LATHAM, SHUKER, EDEN & BEAUDINE, LLP			324.00 000160
5/07/19	00012	5/01/19 1179	201905 320-53800-46900	FOUNTAIN SERVICE-MAY19	*	300.00	
				MARA SOLUTION CORP.			300.00 000161
TOTAL FOR BANK A						7,576.12	
TOTAL FOR REGISTER						7,576.12	

WWRD --WINDWARD-- TVISCARRA

SECTION 2



**Windward
Community Development District**

Unaudited Financial Reporting

April 30, 2019



TABLE OF CONTENTS

1	<u>BALANCE SHEET</u>
2	<u>GENERAL FUND INCOME STATEMENT</u>
3	<u>SERIES 2018 DEBT SERVICE INCOME STATEMENT</u>
4	<u>SERIES 2018 CAPITAL PROJECTS INCOME STATEMENT</u>
5	<u>MONTH TO MONTH</u>
6	<u>DEVELOPER CONTRIBUTION SCHEDULE</u>
7	<u>LONG TERM DEBT SUMMARY</u>
8	<u>ASSESSMENT RECEIPT SCHEDULE</u>

WINDWARD
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
April 30, 2019

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
<u>ASSETS:</u>				
CASH	\$179,605	---	---	\$179,605
<u>INVESTMENTS</u>				
SERIES 2018 A-1/A-2				
RESERVE A-1	---	\$121,730	---	\$121,730
RESERVE A-2	---	\$119,480	---	\$119,480
REVENUE	---	\$665	---	\$665
INTEREST A-1	---	\$179,109	---	\$179,109
INTEREST A-2	---	\$220,374	---	\$220,374
PREPAYMENT A-2	---	\$151,617	---	\$151,617
CONSTRUCTION	---	---	\$5,260	\$5,260
DUE FROM GENERAL FUND	---	---	\$1,623	\$1,623
TOTAL ASSETS	\$179,605	\$792,975	\$6,882	\$979,463
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$100	---	---	\$100
DUE TO CAPITAL PROJECTS FUND	\$1,623	---	---	\$1,623
<u>FUND EQUITY:</u>				
FUND BALANCES:				
RESTRICTED FOR DEBT 2018	---	\$792,975	---	\$792,975
RESTRICTED FOR CAPITAL PROJECTS 2018	---	---	\$6,882	\$6,882
UNASSIGNED	\$177,883	---	---	\$177,883
TOTAL LIABILITIES & FUND EQUITY	\$179,605	\$792,975	\$6,882	\$979,463

WINDWARD

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending April 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 4/30/19	ACTUAL THRU 4/30/19	VARIANCE
REVENUES:				
SPECIALASSESSMENTS	\$71,854	\$71,854	\$61,988	(\$9,866)
DIRECT ASSESSMENTS	\$240,973	\$240,973	\$240,973	\$0
DEVELOPER CONTRIBUTIONS	\$0	\$0	\$7,394	\$7,394
TOTAL REVENUES	\$312,827	\$312,827	\$310,355	\$7,394
EXPENDITURES:				
ADMINISTRATIVE:				
SUPERVISORS FEES	\$4,800	\$2,800	\$800	\$2,000
FICA EXPENSE	\$367	\$214	\$61	\$153
ENGINEERING	\$12,000	\$7,000	\$1,008	\$5,993
ATTORNEY	\$25,000	\$14,583	\$5,332	\$9,251
ARBITRAGE	\$450	\$0	\$0	\$0
DISSEMINATION	\$3,500	\$2,042	\$1,217	\$825
ANNUAL AUDIT	\$5,000	\$0	\$0	\$0
TRUSTEE FEE	\$5,000	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$35,000	\$20,417	\$20,417	(\$0)
INFORMATION TECHNOLOGY	\$600	\$350	\$350	\$0
TELEPHONE	\$300	\$175	\$0	\$175
POSTAGE	\$1,000	\$583	\$102	\$482
INSURANCE	\$5,500	\$5,500	\$5,000	\$500
PRINTING & BINDING	\$1,000	\$583	\$180	\$403
LEGAL ADVERTISING	\$2,500	\$1,458	\$0	\$1,458
OTHER CURRENT CHARGES	\$1,000	\$583	\$0	\$583
OFFICE SUPPLIES	\$625	\$365	\$42	\$322
PROPERTY APPRAISER	\$500	\$500	\$278	\$222
PROPERTY TAXES	\$250	\$250	\$0	\$250
TRAVEL PER DIEM	\$660	\$385	\$106	\$279
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
FIELD OPERATIONS:				
FIELD SERVICES	\$15,000	\$8,750	\$8,750	\$0
TELEPHONE	\$3,500	\$2,042	\$0	\$2,042
ELECTRIC	\$26,000	\$15,167	\$6,507	\$8,660
WATER & SEWER	\$58,000	\$33,833	\$44,643	(\$10,810)
SECURITY BUILDING MAINTENANCE	\$10,000	\$5,833	\$2,257	\$3,576
LANDSCAPE MAINTENANCE	\$48,000	\$28,000	\$22,167	\$5,833
LANDSCAPE CONTINGENCY	\$15,000	\$8,750	\$7,626	\$1,124
PROPERTY INSURANCE	\$6,000	\$6,000	\$2,394	\$3,606
FOUNTAIN MAINTENANCE	\$4,200	\$2,450	\$2,100	\$350
LAKE MAINTENANCE	\$6,000	\$3,500	\$0	\$3,500
IRRIGATION REPAIRS	\$4,000	\$2,333	\$1,013	\$1,320
LIGHTING MAINTENANCE	\$2,500	\$1,458	\$0	\$1,458
MONUMENT MAINTENANCE	\$1,400	\$817	\$0	\$817
ROADWAY MAINTENANCE	\$1,500	\$875	\$0	\$875
MISC. CONTINGENCY	\$1,500	\$875	\$368	\$507
TOTAL EXPENDITURES	\$312,827	\$183,647	\$137,892	\$45,755
EXCESS REVENUES (EXPENDITURES)	\$0		\$172,463	
FUND BALANCE - Beginning	\$0		\$5,420	
FUND BALANCE - Ending	\$0		\$177,883	

WINDWARD

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 2018

Statement of Revenues & Expenditures

For The Period Ending April 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 4/30/19	ACTUAL THRU 4/30/19	VARIANCE
REVENUES:				
ASSESSMENTS - PREPAYMENTS	\$0	\$0	\$151,617	\$151,617
BOND PROCEEDS	\$0	\$0	\$640,694	\$640,694
INTEREST	\$0	\$0	\$665	\$665
TOTAL REVENUES	\$0	\$0	\$792,975	\$792,975
EXPENDITURES:				
INTEREST - 05/01	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$792,975	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$0		\$792,975	

WINDWARD

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECTS FUND

Series 2018

Statement of Revenues & Expenditures

For The Period Ending April 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 4/30/19	ACTUAL THRU 4/30/19	VARIANCE
REVENUES:				
BOND PROCEEDS	\$0	\$0	\$6,939,306	\$6,939,306
DEVELOPER CONTRIBUTIONS	\$0	\$0	\$7,470	\$7,470
INTEREST	\$0	\$0	\$2,690	\$2,690
TOTAL REVENUES	\$0	\$0	\$6,949,466	\$6,949,466
EXPENDITURES:				
CAPITAL OUTLAY - CONSTRUCTION	\$0	\$0	\$6,610,058	(\$6,610,058)
CAPITAL OUTLAY - COST OF ISSUANCE	\$0	\$0	\$325,056	(\$325,056)
TOTAL EXPENDITURES	\$0	\$0	\$6,935,114	(\$6,935,114)
EXCESS REVENUES (EXPENDITURES)	\$0		\$14,352	
FUND BALANCE - Beginning	\$0		(\$7,470)	
FUND BALANCE - Ending	\$0		\$6,882	

**WINDWARD
COMMUNITY DEVELOPMENT DISTRICT**

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
REVENUES:													
SPECIAL ASSESSMENTS	\$0	\$0	\$60,140	\$11	\$0	\$608	\$1,228	\$0	\$0	\$0	\$0	\$0	\$61,988
DIRECT ASSESSMENTS	\$0	\$120,487	\$0	\$0	\$60,243	\$0	\$60,243	\$0	\$0	\$0	\$0	\$0	\$240,973
DEVELOPER CONTRIBUTIONS	\$7,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,394
TOTAL REVENUES	\$7,394	\$120,487	\$60,140	\$11	\$60,243	\$608	\$61,472	\$0	\$0	\$0	\$0	\$0	\$310,355
EXPENDITURES:													
ADMINISTRATIVE													
SUPERVISOR FEES	\$400	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
FICA EXPENSE	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
ENGINEERING	\$678	\$0	\$0	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,008
ATTORNEY	\$761	\$2,733	\$256	\$1,152	\$107	\$324	\$0	\$0	\$0	\$0	\$0	\$0	\$5,332
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISSEMINATION	\$0	\$0	\$0	\$292	\$292	\$342	\$292	\$0	\$0	\$0	\$0	\$0	\$1,217
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRUSTEE FEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
MANAGEMENT FEES	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$0	\$0	\$0	\$0	\$0	\$20,417
INFORMATION TECHNOLOGY	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$350
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$3	\$38	\$4	\$7	\$4	\$4	\$42	\$0	\$0	\$0	\$0	\$0	\$102
INSURANCE	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
PRINTING & BINDING	\$4	\$104	\$68	\$0	\$0	\$2	\$3	\$0	\$0	\$0	\$0	\$0	\$180
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$0	\$20	\$20	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
PROPERTY APPRAISER	\$0	\$0	\$0	\$278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$278
PROPERTY TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRAVEL PER DIEM	\$52	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
FIELD OPERATIONS													
FIELD SERVICES	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$0	\$0	\$0	\$0	\$0	\$8,750
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELECTRIC	\$960	\$1,091	\$1,292	\$1,105	\$1,167	\$892	\$0	\$0	\$0	\$0	\$0	\$0	\$6,507
WATER & SEWER	\$0	\$8,387	\$3,049	\$2,776	\$12,060	\$0	\$18,370	\$0	\$0	\$0	\$0	\$0	\$44,643
SECURITY BUILDING MAINTENANCE	\$0	\$385	\$495	\$314	\$314	\$0	\$750	\$0	\$0	\$0	\$0	\$0	\$2,257
LANDSCAPE MAINTENANCE	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$0	\$0	\$0	\$0	\$0	\$22,167
LANDSCAPE CONTINGENCY	\$2,542	\$0	\$0	\$2,542	\$0	\$0	\$2,542	\$0	\$0	\$0	\$0	\$0	\$7,626
PROPERTY INSURANCE	\$2,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,394
FOUNTAIN MAINTENANCE	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$0	\$0	\$0	\$0	\$0	\$2,100
LAKE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRRIGATION REPAIRS	\$0	\$216	\$192	\$392	\$71	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$1,013
LIGHTING MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONUMENT MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ROADWAY MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISC. CONTINGENCY	\$0	\$224	\$0	\$0	\$14	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$368
TOTAL EXPENDITURES	\$25,682	\$21,366	\$13,060	\$16,871	\$21,712	\$8,519	\$29,683	\$0	\$0	\$0	\$0	\$0	\$137,892
Excess Revenues (Expenditures)	(\$18,288)	\$99,121	\$47,080	(\$16,860)	\$38,532	(\$8,911)	\$31,789	\$0	\$0	\$0	\$0	\$0	\$172,463

**WINDWARD
COMMUNITY DEVELOPMENT DISTRICT
DEVELOPER CONTRIBUTIONS/DUE FROM DEVELOPER**

FUNDING REQUEST #	PREPARED DATE	PAYMENT RECEIVED DATE	CHECK AMOUNT	TOTAL FUNDING REQUEST	GENERAL FUND PORTION (FY17)	GENERAL FUND PORTION (FY18)	GENERAL FUND PORTION (FY19)	DUE FROM CAPITAL	OVER AND (SHORT) BALANCE DUE
1	4/20/17	6/23/17	\$ 12,900.00	\$ 12,900.00	\$ 12,900.00	\$ -	\$ -	\$ -	\$ -
2	5/31/17	8/7/17	\$ 4,626.82	\$ 4,626.82	\$ 4,626.82	\$ -	\$ -	\$ -	\$ -
3	6/15/17	8/17/17	\$ 3,896.69	\$ 3,896.69	\$ 3,896.69	\$ -	\$ -	\$ -	\$ -
4	7/12/17	8/17/17	\$ 8,873.61	\$ 8,873.61	\$ 8,873.61	\$ -	\$ -	\$ -	\$ -
5	8/9/17	8/25/17	\$ 4,379.33	\$ 4,379.33	\$ 4,379.33	\$ -	\$ -	\$ -	\$ -
6	8/25/17	9/15/17	\$ 8,737.52	\$ 8,737.52	\$ 3,737.52	\$ 5,000.00	\$ -	\$ -	\$ -
7	9/25/17	10/26/17	\$ 3,084.30	\$ 3,084.30	\$ 3,084.30	\$ -	\$ -	\$ -	\$ -
1	10/24/17	3/12/18	\$ 3,582.92	\$ 3,582.92	\$ 438.75	\$ 3,144.17	\$ -	\$ -	\$ -
2	11/30/17	3/12/18	\$ 3,570.31	\$ 3,570.31	\$ -	\$ 3,570.31	\$ -	\$ -	\$ -
3	12/29/17	3/12/18	\$ 4,000.72	\$ 4,000.72	\$ 600.00	\$ 3,400.72	\$ -	\$ -	\$ -
4	1/31/18	3/12/18	\$ 14,831.96	\$ 14,831.96	\$ -	\$ 14,831.96	\$ -	\$ -	\$ -
5	2/28/18	4/17/18	\$ 6,757.46	\$ 6,757.46	\$ -	\$ 6,757.46	\$ -	\$ -	\$ -
6	3/15/18	4/17/18	\$ 12,500.00	\$ 12,500.00	\$ -	\$ 12,500.00	\$ -	\$ -	\$ -
7	3/31/18	4/17/18	\$ 13,673.80	\$ 13,673.80	\$ -	\$ 13,673.80	\$ -	\$ -	\$ -
8	4/20/18	4/17/18	\$ 6,311.15	\$ 6,311.15	\$ -	\$ 6,311.15	\$ -	\$ -	\$ -
9	5/9/18	6/6/18	\$ 23,294.70	\$ 23,294.70	\$ -	\$ 23,294.70	\$ -	\$ -	\$ -
10	5/30/18	6/6/18	\$ 6,114.59	\$ 6,114.59	\$ -	\$ 6,114.59	\$ -	\$ -	\$ -
11	6/13/18	7/5/18	\$ 11,626.54	\$ 11,626.54	\$ -	\$ 11,626.54	\$ -	\$ -	\$ -
12	7/10/18	7/27/18	\$ 10,010.41	\$ 10,010.41	\$ -	\$ 10,010.41	\$ -	\$ -	\$ -
13	7/27/18	8/20/18	\$ 6,266.50	\$ 6,266.50	\$ -	\$ 6,266.50	\$ -	\$ -	\$ -
14	8/6/18	8/24/18	\$ 13,909.02	\$ 13,909.02	\$ -	\$ 13,909.02	\$ -	\$ -	\$ -
15	8/23/18	9/18/18	\$ 16,511.52	\$ 16,511.52	\$ -	\$ 9,117.52	\$ 7,394.00	\$ -	\$ -
16	9/11/18	10/10/18	\$ 8,079.62	\$ 8,079.62	\$ -	\$ 8,079.62	\$ -	\$ -	\$ -
17	9/20/18	11/28/18	\$ 10,855.70	\$ 10,855.70	\$ -	\$ 3,385.70	\$ -	\$ 7,470.00	\$ -
1	10/5/18	11/28/18	\$ 2,876.20	\$ 2,876.20	\$ -	\$ 2,876.20	\$ -	\$ -	\$ -
DUE FROM DEVELOPER			\$ 221,271.39	\$ 221,271.39	\$ 42,537.02	\$ 163,870.37	\$ 7,394.00	\$ 7,470.00	\$ -
TOTAL DEVELOPER CONTRIBUTIONS FY19			\$ 7,394.00						

**WINDWARD
COMMUNITY DEVELOPMENT DISTRICT
LONG TERM DEBT REPORT**

SERIES 2018A-1, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	4.500%, 5.100%, 5.700%, 5.800%	
MATURITY DATE:	5/1/2049	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$121,730	
RESERVE FUND BALANCE	\$121,730	
BONDS OUTSTANDING - 11/07/18		\$3,460,000
CURRENT BONDS OUTSTANDING		\$3,460,000

SERIES 2018A-2, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	5.800%	
MATURITY DATE:	11/1/2029	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL INTEREST	
RESERVE FUND REQUIREMENT	\$119,480	
RESERVE FUND BALANCE	\$119,480	
BONDS OUTSTANDING - 11/07/18		\$4,120,000
CURRENT BONDS OUTSTANDING		\$4,120,000

SPECIAL ASSESSMENT RECEIPTS - FY2019

GROSS ASSESSMENTS	\$	65,805	\$	65,805
NET ASSESSMENTS	\$	61,856	\$	61,856

DIRECT BILLED ASSESSMENTS

\$240,973.18

8

SECTION 3



MARY JANE ARRINGTON
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS

April 23, 2019

Ms. Lauren Vanderveer
Recording Secretary
Windward Community Development District
135 W. Central Blvd.
Suite 320
Orlando, FL 32801

RE: Windward Community Development District – Registered Voters

Dear Ms. Vanderveer:

Thank you for your letter of April 16, 2019 requesting confirmation of the number of registered voters within the Windward Community Development District as of April 15, 2019.

The number of registered voters within the Windward CDD is 85 as of April 15, 2019.

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

Respectfully yours,

A handwritten signature in blue ink that reads "My Arrington".

Mary Jane Arrington
Supervisor of Elections

RECEIVED

APR 24 2019

BY: _____

Vote
Osceola

SECTION 4

INSTRUCTIONS

At the Board meeting, when the landowners' election is announced, instructions on how landowners may participate in the election, along with a sample proxy, shall be provided.

At a landowners' meeting, landowners shall organize by electing a Chair who shall conduct the meeting. The Chair may be any person present at the meeting. If the Chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions.

Nominations are made from the floor.

After all nominations are made, a ballot is distributed and votes are cast

Each landowner is entitled to one vote for each acre he owns or portion of an acre.

SAMPLE AGENDA

1. Determination of Number of Voting Units Represented
2. Call to Order
3. Election of a Chairman for the Purpose of Conducting the Landowners' Meeting
4. Nominations for the Position of Supervisor
5. Casting of Ballots
6. Ballot Tabulation
7. Landowners Questions and Comments
8. Adjournment

LANDOWNER PROXY
LANDOWNERS MEETING – November 20, 2019
WINDWARD COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA

NOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints:

Proxy Holder

for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the **Windward Community Development District** to be held at the **West Osceola Branch Library, 305 Campus Street, Kissimmee, Florida 34747 on November 20, 2019 at 2:00 PM**, and at any continuances or adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner which the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing which may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with their discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the annual meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the annual meeting prior to the Proxy Holder exercising the voting rights conferred herein.

Printed Name of Landowner
(or, if applicable, unauthorized representative of Landowner)

Signature of Landowner or Landowner Representative

Date

Parcel Description

Acreage

Authorized Votes*

[Legal Description on Following Pages]

Total Number of Authorized Votes:

*Pursuant to section 190.006(2)(b), Florida Statutes (2008), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto.

Please note that a particular real property is entitled to only one vote for each eligible acre of land or fraction thereof; two (2) or more persons who own real property in common that is one acre or less are together entitled to one vote for that real property. If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto. (e.g., bylaws, corporate resolution, etc.) If more than one parcel, each must be listed or described.