

*Windward
Community Development District*

Agenda

November 14, 2018

AGENDA

Windward

Community Development District

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

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

November 7, 2018

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, November 14, 2018 at 2:00 p.m. at the West Osceola Branch Library, 305 Campus Street, Kissimmee, FL 34747**. Following is the advance agenda for the meeting:

- I. Roll Call
- II. Public Comment Period
- III. Approval of Minutes of October 17, 2018 Meeting
- IV. Bond Related Items
- V. Consideration of Agreement with TWA for Reclaimed Water
- VI. Discussion of Landscape Maintenance Contract
- VII. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
- VIII. Other Business
- IX. Supervisors' Requests
- X. 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 the approval of the minutes of the October 17, 2018 meeting. The minutes are enclosed for your review.

The fourth order of business is bond related items. These items and backup will be provided under separate cover.

The fifth order of business is consideration of agreement with TWA for reclaimed water. A copy of the agreement is enclosed for your review.

The sixth order of business is discussion of landscape maintenance contract. This is an open discussion item and no back-up has been provided.

Section C of the seventh 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.

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

Sincerely,



Jason Showe
District Manager

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

Enclosures

MINUTES

MINUTES OF MEETING
WINDWARD
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Windward Community Development District was held Wednesday, October 17, 2018 at 2:00 p.m. in the West Osceola Branch Library, 305 Campus Street, Kissimmee, Florida.

Present and constituting a quorum were:

Jimmy Clark	Vice Chairman
Walter Beeman	Assistant Secretary
Thomas Franklin	Assistant Secretary

Also Present were:

Jason Showe	District Manager
Andrew d'Adesky	District Counsel
David Kelly	District Engineer
William Viasalyers	Field Manager
Justin Rowan	MBS Capital Markets
Mike Williams	Bond Counsel by phone

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 August 15, 2018 Meeting

On MOTION by Mr. Franklin seconded by Mr. Clark with all in favor the minutes of the August 15, 2018 meeting were approved as presented.
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FOURTH ORDER OF BUSINESS

Consideration of Resolution 2019-01 Budget Amendment

Mr. Showe stated next is consideration of Resolution 2019-01 amending the Fiscal Year 2018 budget. When we prepared the 2018 budget, we didn't include any field or operation costs and we need to true up the budget for auditing purposes.

On MOTION by Mr. Beeman seconded by Mr. Franklin with all in favor Resolution 2019-01 was approved.

FIFTH ORDER OF BUSINESS

Bond Related Items

A. First Supplemental Engineer's Report

Mr. Kelly stated we updated the Engineer's Report and the most important item is the summary of the findings on the last page.

B. Supplemental Assessment Methodology Report

Mr. Showe stated after the Engineer completes his report we create the Supplemental Methodology Report. Table 1 details Phases 1, 2, and 3A development, which we are issuing the bonds to cover. Table 2 shows the total infrastructure and the bonds we will be issuing, the \$10.6 million. Table 3 shows the bond sizing and the bonds will be split between Series 1 and Series 2 and the Series 2 will be paid off at lot closings and the long-term debt that will be placed on the lots will be the Series 1. Table 4 shows the allocation of the benefit, Table 5 shows the allocation of the debt to each product type and Table 6 shows the annual assessment for each product type. Table 7 is the assessment roll.

C. Supplemental Trust Indenture

Mr. d'Adesky stated attached is the Supplemental Trust Indenture provided by Bond Counsel in substantially the form to be adopted and approved. Once again, the Indenture itself as well as the Engineer's Report and Methodology are also included in the approval of the Delegation Resolution.

D. Consideration of Resolution 2019-02 Bond Delegation

Mr. Williams stated this Resolution authorizes two series of bonds A1 and A2 in the total principal amount not to exceed \$8 million. It approves the form of the First Supplemental Trust Indenture, which is essentially the contract between the District and the bondholders and we will be filling in the blanks once the bonds are priced. The Bond Purchase Agreement is a document

between the District and MBS, which will be signed when the bonds are priced by the Chairman or Vice Chairman. We have parameters in Section 5 of the Delegation Resolution that have to be met in order for the Chairman or Vice Chairman to sign that document. It approves the Preliminary Limited Offering Memorandum, which is the document that MBS will use to send to investors to solicit interest in the bonds. It approves a Continuing Disclosure Agreement, which is a document that is required by the SEC since 1996 and it requires providing ongoing financial information regarding the District and developer to the municipal marketplace. The other thing the resolution does is authorizes all parties on this call to take all steps necessary to close the bonds.

Mr. Rowan stated the parameters that we will market and price the bonds within are stipulated under Section 5: not to exceed principal amount of \$8 million, we are anticipating about a \$7 million bond issue; interest rate not to exceed the maximum allowed per Florida Law, which gives us some flexibility in pricing but we anticipate based on today's interest rate environment hopefully we will come under 6%. The rate is a little bit higher on this particular issuance for no other reason than the additional leverage that is being levied on the properties within the District, which are the A-2 Bonds that are anticipated to be paid down in conjunction with home closings but there is additional upfront leverage on the property. Underwriter's discount not to exceed 2%, which is stipulated in our Underwriter's agreement, optional redemption no later than May 1, 2032, this provides investors some comfort that the bonds will not be called or refinanced at the original interest rate no sooner than 2032 and we will probably shoot for a 10-year call period but again, this provides us some flexibility. The maturity on the bonds will be 30 years, which will start after the capitalization period through November 1, 2019 so the first principal payment will occur May 1, 2020 and that will follow through 2049.

Mr. Clark asked when do you anticipate going to market?

Mr. Rowan stated this is the last step that we need to get authorization and approval of various documents that will be used for marketing the bonds and pending signoff from all parties including the developer it could be as early as Friday to post an offering document and start marketing. That is our goal but there are additional signoffs we need.

Mr. d'Adesky stated that is why you are approving in substantially final form waiting for some final comments in the next day or two.

On MOTION by Mr. Beeman seconded by Mr. Franklin with all in favor Resolution 2019-02 was approved in substantially final form.

SIXTH ORDER OF BUSINESS**Consideration of Agreement with Grau & Associates, Inc. to Provide Auditing Services for Fiscal Year 2018**

Mr. Showe stated the next item is consideration of the agreement with Grau & Associates for the 2018 Audit. At the last meeting we conducted the Audit Committee meeting at which time you selected Grau & Associates and this is in line with their proposal and well under what is in the budget.

On MOTION by Mr. Beeman seconded by Mr. Clark with all in favor the engagement letter with Grau & Associates to perform the Fiscal Year 2018 Audit in the amount of \$2,500 was approved.

SEVENTH ORDER OF BUSINESS**Discussion of Landscape Maintenance Contract**

This item was deferred.

EIGHTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Mr. d'Adesky stated we have been working on the bond issuance and we will have to double check the conveyances to make sure those are all squared away.

B. Engineer

Mr. Kelly stated Phase 1 has been done for a while, apparently there was an issue with the lift station panel and Toho has not yet accepted it but that is being resolved. Phase 2 Tract D clearing is done; material has been stockpiled. We had a pre-con with Toho and we are getting into review of the shop drawings and hope to start utilities during the month. Phase 3A, the CDD work is essentially complete but we won't get signoffs until we get the amenity center wrapped up. The future phases we are working on preliminary plans now.

D. Manager**i. Balance Sheet and Income Statement**

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

ii. Ratification of FY18 funding Request #17

iii. Consideration of Funding Request #1

On MOTION by Mr. Franklin seconded by Mr. Beeman with all in favor the Fiscal Year 2018 funding request no. 17 was ratified and Fiscal Year 2019 funding request no. 1 was approved.

iii. Field Operations

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Supervisor's Requests

There being none,

On MOTION by Mr. Beeman seconded by Mr. Clark with all in favor the meeting adjourned at 2:15 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

Prepared by and Return to:
Office of General Counsel
Tohopekaliga Water Authority
951 Martin Luther King Blvd.
Kissimmee, FL 34741

AGREEMENT

THIS AGREEMENT is made and entered into this day of , 2018, by and between TOHOPEKALIGA WATER AUTHORITY, an independent special district established and created pursuant to Chapter 189, Florida Statutes, by special act of the Florida Legislature (hereinafter referred to as "TWA"), and K. HOVNANIAN AT MYSTIC DUNES, LLC, a Florida limited liability company (the "Property Owner"), FOUR SEASONS AT ORLANDO HOMEOWNERS ASSOCIATION, INC., a Florida corporation (the "Association"), and WINDWARD COMMUNITY DEVELOPMENT DISTRICT, a local special purpose government entity authorized by Chapter 190, Florida Statutes (the "COD") (hereinafter the Property Owner, the Association and the COD are collectively referred to as the "Responsible Parties").

WITNESS ETH:

WHEREAS, TWA owns, operates and maintains potable water, wastewater and reclaimed water utility systems and facilities in Osceola County and portions of Polk County and Orange County, Florida; and

WHEREAS, the TWA utility system furnishes potable water, wastewater and reclaimed water utility service to real property located within Osceola County; and

WHEREAS, the Property Owner is the owner and developer of real property located in Osceola County, Florida, identified as Four Seasons at Orlando and depicted on Exhibit "A", attached hereto and incorporated herein by reference (hereinafter referred to as the "Property"); and

WHEREAS, the Association has certain responsibilities with respect to ownership, operation and maintenance of common areas, facilities and irrigation systems on the Property, including but not limited to collection of assessments and payment of rates, fees, charges, costs and expenses incurred for such common areas, facilities and irrigation systems, pursuant to the Community Declaration for Four Seasons at Orlando, as amended, and the plat for Four Seasons at Orlando Phase 1, both of which are recorded in the Public Records of Osceola County; and

WHEREAS, the COD owns parcels within the Property and also has certain responsibilities with respect to ownership, operation and maintenance of infrastructure facilities on the Property, including but not limited to collection of maintenance special assessments and payment of rates, fees, charges, costs and expenses incurred for such infrastructure facilities, pursuant to the Community Declaration for Four Seasons at Orlando, as amended, and the plat for Four Seasons at Orlando Phase 1, both of which are recorded in the Public Records of Osceola County; and

WHEREAS, TWA has furnished reclaimed water to the Property for irrigation purposes through individual reclaimed water meters, each of which serving one (1) parcel or unit located on the Property; and

WHEREAS, the Responsible Parties represent and warrant to TWA that they have the power and authority to act on behalf of all the owners and occupants of individual parcels and units located on the Property and they are responsible for operation and maintenance of the Property and all irrigation lines and systems on the Property; and

WHEREAS, the Responsible Parties requested that TWA deactivate all individual reclaimed

water meters within the boundaries of the Property and install one (1) master reclaimed water meter to furnish reclaimed water service to the Property; and

WHEREAS, pursuant to the request and representations by the Responsible Parties, TWA has deactivated all individual reclaimed water meters within the boundaries of the Property and has installed one (1) six-inch (6") master reclaimed water meter located along Four Seasons Boulevard east of State Road 429 at the entrance to the Property, as depicted on Exhibit "A" (the "Master Meter"), for the purpose of continuing to furnish reclaimed water service to the Property; and

WHEREAS, the Responsible Parties represented to TWA that they have the responsibility and liability for operation, maintenance, repair and replacement of the irrigation lines and systems on the Property beyond the individual reclaimed water meters; and

WHEREAS, the Responsible Parties represented to TWA that they will accept the responsibility and liability for operation, maintenance, repair and replacement of the reclaimed water distribution mains, valves, service lines and systems, all individual reclaimed water meters, and associated equipment and facilities located on the Property beyond the Master Meter as described and depicted on Exhibit "A"; and

WHEREAS, TWA has agreed to transfer to the Responsible Parties title to the reclaimed water distribution mains, valves, service lines and systems, all individual reclaimed water meters, and associated equipment and facilities located on the Property beyond the Master Meter, and as consideration therefor the Responsible Parties have agreed to take title to and maintain, operate and repair such mains, valves, lines, systems, meters, equipment and facilities to the extent necessary to distribute and provide reclaimed water on the Property; and

WHEREAS, the Responsible Parties requested that TWA establish the required number of reclaimed water accounts in their names and bill the Responsible Parties instead of landowners, unit owners, lessees, tenants and occupants for all reclaimed water service furnished to the Property; and

WHEREAS, the Responsible Parties represented to TWA that they will pay all costs, rates, fees and charges imposed by TWA for establishing the required number of reclaimed water accounts in their names for reclaimed water service furnished to the Property, including but not limited to, security deposits, connection fees, new account fees, initiate fees, deposits, and additional fees and charges in connection therewith; and

WHEREAS, the Responsible Parties represented to TWA that they will pay all monthly rates, fees and charges billed by TWA for reclaimed water service furnished to the Property, including but not limited to, base charges, consumption charges, disconnect, reconnection charges, meter inspection and test fees, tampering charges, return item/bank charges, late fees, miscellaneous trip charges, and other fees and charges; and

WHEREAS, pursuant to the request and representations by the Responsible Parties, TWA is establishing the required number of reclaimed water accounts in the names of the Responsible Parties to bill the Responsible Parties instead of landowners, unit owners, lessees, tenants and occupants for all

reclaimed water service furnished to the Property; and

WHEREAS, the Responsible Parties have agreed to pay the amounts owed to TWA for security deposits, connection fees, new account fees, initiate fees, deposits, and additional fees and charges imposed by TWA to establish the required number of reclaimed water accounts in their names for reclaimed water service furnished to the Property; and

WHEREAS, the Responsible Parties have agreed to pay all monthly rates, fees and charges billed by TWA for reclaimed water service furnished to the Property, including but not limited to, base charges, consumption charges, disconnect/reconnection charges, meter inspection and test fees, tampering charges, return item/bank charges, late fees, miscellaneous trip charges, and other fees and charges, in accordance with the terms and provisions of this Agreement; and

WHEREAS, TWA is willing to continue furnishing reclaimed water to the Property through the Master Meter for distribution and irrigation by the Responsible Parties, subject to the terms and provisions of this Agreement; and

WHEREAS, the Responsible Parties are willing to accept and beneficially use reclaimed water furnished by TWA for distribution and irrigation on the Property in accordance with the terms and provisions of this Agreement; and

WHEREAS, the Responsible Parties represent and warrant to TWA that this Agreement has been approved by the Responsible Parties and authorized for execution by the officers of the respective Responsible Parties; and

WHEREAS, TWA and the Responsible Parties desire to enter into this Agreement for the purpose of setting forth the obligations and responsibilities of the respective parties with regard to furnishing reclaimed water service to the Property, use of reclaimed water on the Property, and payment for reclaimed waterservice.

NOW, THEREFORE, for and in consideration of the premises, the mutual undertakings and covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, TWA and the Responsible Parties hereby agree as follows:

1. RECITALS

The recitals contained in the WHEREAS clauses above are true and correct and form a material part of this Agreement.

2. EFFECTIVE DATE

This Agreement shall become effective on the date this Agreement is executed by both parties and recorded in the Public Records of Osceola County, Florida. This Agreement shall remain in effect unless terminated as provided herein.

3. OBLIGATIONS OF PARTIES

a. TWA shall deliver reclaimed water to the Property, unless the reclaimed water is unavailable, insufficient or unsuitable for any reason, and the Responsible Parties shall accept and beneficially use the reclaimed water furnished by TWA for distribution and irrigation on the Property. TWA shall perform its obligation of delivery of reclaimed water and the Responsible Parties shall perform the obligation of acceptance and use of such reclaimed water as provided in this Agreement.

b. The Responsible Parties shall be solely responsible for distribution of the reclaimed water through the distribution mains, service lines, and irrigation lines and systems and for use of the reclaimed water on the Property beyond the Master Meter. TWA shall not be liable or responsible for any problems

with the distribution mains, service lines, or irrigation lines or systems or the use of reclaimed water on the Property.

4. MASTER METER

a. TWA has installed the Master Meter in the right-of-way or easement at the entrance to the Property as depicted on Exhibit "A" so the volume of reclaimed water furnished to the Property can be measured and billed to the Responsible Parties. TWA shall maintain the Master Meter and backflow prevention device installed at the Property. The Master Meter has been installed in a manner to be readable by TWA and secured to prevent tampering or damage. TWA shall read the Master Meter and bill the Responsible Parties on a monthly basis in accordance with this Agreement and TWA's billing policy in effect at such time.

b. All reclaimed water furnished by TWA under this Agreement shall be measured by meter equipment of standard manufacture at the Master Meter, said Master Meter to be maintained, calibrated and read by TWA at its expense. Meter may be estimated until it can be repaired or replaced to return it to AWWA guideline standards

c. TWA shall maintain, inspect and test the Master Meter at intervals recommended by the AWWA or at least once per calendar year. TWA shall pay all inspection and testing costs, except as provided below. Upon written request by all of the Responsible Parties, TWA shall inspect and test the Master Meter in the presence of representatives of the Responsible Parties. If the Master Meter conforms to AWWA guidelines upon testing, the Responsible Parties shall pay all inspection and testing costs. In the event a faulty Master Meter is discovered, TWA shall immediately take measures to restore the Master Meter to an accurate condition or install a new Master Meter at TWA's cost.

5. TRANSMISSION AND DISTRIBUTION FACILITIES

a. The reclaimed water transmission mains, valves and facilities extending from TWA's wastewater treatment plants to and including the Master Meter shall remain the property and responsibility of TWA. TWA shall undertake all obligations and pay all costs for the operation, maintenance, repair, replacement and relocation of the reclaimed water transmission mains, valves, Master Meter, backflow prevention device, and other transmission facilities from TWA's wastewater treatment plants to and including the Master Meter.

b. The reclaimed water distribution mains, valves, service lines, systems and facilities on the Property from the Master Meter to and including the individual services shall be the property and responsibility of the Responsible Parties. Such reclaimed water distribution mains, valves, service lines, systems and facilities shall be transferred to the Responsible Parties free and clear of any liens. All components of the reclaimed water distribution mains, valves, service lines, systems and facilities and irrigation lines and systems extending from the Master Meter to and including the individual meters on the Property shall be the responsibility of the Responsible Parties. The Responsible Parties shall undertake all obligations and pay all costs for the operation, maintenance, repair, replacement and relocation of the reclaimed water distribution mains, valves, service lines, systems and facilities, services, irrigation lines and systems, pipes, equipment and facilities on the Property beyond the Master Meter.

6. DELIVERY OF RECLAIMED WATER

a. Except as otherwise provided in Sections 9, 10, 11 and 12 of this Agreement, TWA shall make every effort to deliver reclaimed water at a minimum pressure of 40 pounds per square inch at the Master Meter. Should the Responsible Parties wish to alter the reclaimed water delivery pressure, the Responsible Parties shall be responsible for furnishing and installing pressure reducing valves or booster pumps on the Responsible Parties' side of the Master Meter.

b. If TWA's treatment or transmission systems or the Responsible Parties' distribution or irrigation systems fail for reasons or events beyond either party's control, then delivery of reclaimed water under this Agreement may be interrupted, delayed or limited in quantity. In such event, TWA and the Responsible Parties shall make all reasonable efforts to promptly repair their respective systems.

7. RECLAIMED WATER QUANTITY

The quantity of reclaimed water furnished by TWA to the Property shall be determined based on readings of the Master Meter by calculating the difference in quantity registered from the previous reading of the Master Meter, such readings to be made by TWA. In the event of a malfunction of the Master Meter, the quantity of reclaimed water shall be based on an average of the previous twelve (12) months of reclaimed water consumption by the Responsible Parties or the average for the number of months of consumption available if less than twelve (12) months.

8. RECLAIMED WATER QUALITY

Reclaimed water furnished by TWA shall be treated to levels that meet the requirements established by the State of Florida Department of Environmental Protection ("FDEP") applicable to irrigation on lands for public access and the standards set forth in the permits issued to TWA by FDEP. In the event of unplanned reclaimed water quality deterioration below these requirements and standards, TWA shall discontinue reclaimed water service to the Property until quality is restored to acceptable levels.

9. TEMPORARY SUSPENSION OF DELIVERY

TWA may suspend delivery of reclaimed water should the quality of the reclaimed water exceed any of the standards for water quality specified in FDEP codes, rules and regulations or the permits issued to TWA by FDEP.

10. ADVERSE CONDITIONS

The parties acknowledge that adverse weather conditions or unforeseen circumstances may necessitate modification of the normal delivery or beneficial use of reclaimed water on the Property.

11. EXCUSE FROM PERFORMANCE BY GOVERNMENTAL ACTS

If for any reason governmental agencies shall fail to issue necessary permits or grant necessary approvals, or shall require any change in the operation of TWA's treatment or transmission systems or the distribution, application or use of reclaimed water by the Responsible Parties, then to the extent that such requirements shall affect the ability of either party to perform any of the terms of this Agreement, the affected party shall be excused from performance thereof and this Agreement shall be amended by the parties hereto in conformity with such permits, approvals or requirements. If continued performance of the Agreement is not possible, this Agreement shall be terminated.

12. FORCE MAJEURE

Disruption or interruption of reclaimed water service at any time caused by an act of God, natural disaster, fire, hurricane, tropical storm, tornado, flood, drought or other abnormal weather condition, strike, lockout or other institutional disturbance, act of public enemies, war, blockade, insurrection, riot, epidemic, casualty, accident, inability to obtain materials, order, act or omission of any federal, state, regional or local governmental authority, civil or military authority, terrorism, vandalism or other act of intentional destruction, necessary maintenance work, breakdown of or damage to machinery, pumps or pipelines, or any other cause beyond the reasonable control of TWA shall not constitute a breach of this Agreement by TWA, and TWA shall not be liable to the Responsible Parties or any landowners, unit owners, lessees, tenants or occupants for any claims, damages, injuries, liabilities, losses, costs or expenses resulting from such unavoidable disruption or interruption of service. TWA agrees to restore service as soon as practicable following any such disruptions or interruptions of service.

13. USE OF RECLAIMED WATER

a. The Responsible Parties shall use the reclaimed water furnished by TWA on the Property for irrigation and other non-potable purposes as permitted by FDEP and in compliance with all FDEP rules and regulations, all applicable federal, state, regional and local laws, rules, regulations, codes, ordinances, permit requirements and conditions, and all resolutions of TWA.

b. The Responsible Parties shall not distribute or use the reclaimed water furnished by TWA outside the boundaries of the Property as depicted on Exhibit "A".

14. INSPECTION

TWA shall have the right, when reasonably necessary, to allow TWA's employees and agents to enter upon the Property to read and calibrate meters, perform required maintenance and repairs, review the Responsible Parties' operating practices, and inspect meters, distribution mains, valves, service lines, systems and facilities, irrigation lines and facilities, potential cross connections, and other equipment and facilities relating to this Agreement.

15. LICENSE AND EASEMENTS

a. The Responsible Parties hereby grant a license to TWA to enter on the Property for the purpose of meter reading, for any required maintenance and inspection, and to determine compliance regarding the use of reclaimed water and the distribution and irrigation lines and systems.

b. The Responsible Parties shall execute easements in form and substance acceptable to TWA, in favor of TWA, necessary for the installation of the Master Meter and backflow prevention device and maintenance thereof, and of the reclaimed water transmission mains, valves, lines, systems and facilities to the Property, and other equipment related thereto, including fenced enclosures, if any.

16. OPERATION AND MAINTENANCE PRACTICES

The Responsible Parties shall operate and maintain the reclaimed water distribution and irrigation lines and systems in a manner which protects human health and the environment, including but not limited to, the following:

- a. The Responsible Parties shall comply with the requirements of FDEP to notify the public about the use of reclaimed water through advisory signs on the Property designating the nature of the reclaimed water and that it is not potable. All costs and expenses associated with installation, maintenance, repair and replacement of such signs shall be paid by the Responsible Parties.
- b. The Responsible Parties shall take all reasonable precautions, including signs and labeling, to clearly identify reclaimed water distribution and irrigation systems to prevent inadvertent human consumption.
- c. The Responsible Parties shall take all reasonable precautions to inform their employees, agents, residents, invitees and guests of the reclaimed water system to prevent inadvertent human consumption.
- d. The Responsible Parties shall ensure that no cross connections are made between the reclaimed water system and other water systems through, among other actions, the installation of backflow prevention devices on the potable water system and on any existing wells. The installation of backflow prevention devices shall comply with all FDEP rules and regulations and all applicable local laws, rules, regulations, codes, ordinances, resolutions, policies and procedures of TWA. The Responsible Parties shall be

responsible for purchasing, installing, inspecting, maintaining, repairing and replacing any required backflow prevention devices on the reclaimed water distribution and irrigation systems.

17. COMPLIANCE WITH LAWS

The Responsible Parties shall comply with all resolutions, rules, regulations, policies and procedures of TWA, as may be amended from time to time. The Responsible Parties shall comply with all applicable federal, state, regional and local laws, administrative codes, rules, regulations, orders, permits, ordinances and resolutions, all as may be amended from time to time.

18. COSTS AND PAYMENTS

a. The Responsible Parties shall be solely responsible for the operation and maintenance of all portions of the distribution and irrigation lines and systems located within the boundaries of the Property. All costs and expenses of operating and maintaining the distribution and irrigation lines and systems shall be joint and severable obligations paid by the Responsible Parties.

b. The Responsible Parties shall pay the applicable security deposits, connection fees, new account fees, monthly base charges, consumption charges and any other rates, fees and charges at the rates established by the applicable TWA reclaimed water utility rate resolutions in effect at the time. Bills shall be paid within the time periods specified and late payments shall be subject to additional charges as provided in the applicable TWA resolutions for payment of reclaimed water utility bills in effect at the time. Additional security deposits will be required as future development phases are added.

c. The Responsible Parties, their successors and assigns shall pay TWA for monthly reclaimed water service within twenty-one (21) days after a bill or statement is rendered by TWA, all sums due and payable as set forth in such bill or statement. The Responsible Parties agree to render full payment to TWA in immediately available United States funds.

d. The direct costs of reclaimed water service may be allocated to the individual landowner, unit owner, lessee, tenant or occupant of each parcel or unit on the Property, provided that any bills or statements shall specifically list or identify the direct costs of the reclaimed water service allocated to each such parcel or unit and shall not include charges for common areas and facilities. The reclaimed water service shall be billed at a rate equal to and not exceeding the rate for consumption billed by TWA. At no time shall the Responsible Parties be permitted to charge or bill an individual landowner, unit owner, lessee, tenant or occupant more than the actual direct costs of the reclaimed water consumption for the individual parcel or unit. The Responsible Parties shall not charge administrative fees or expenses representing additional costs to individual landowners, unit owners, lessees, tenants and occupants for reclaimed water service furnished to the Property. The Responsible Parties hereby agree and covenant to indemnify and hold harmless TWA from all claims, damages, losses, costs, expenses and consequences of every kind which may arise from allocation or collection of costs for reclaimed water service furnished to the Property.

19. NON-PAYMENT

a. If the security deposits, connection fees, new account fees and any other rates, fees or charges for establishment of reclaimed water service are not paid on or before the effective date of this Agreement, TWA shall not establish any reclaimed water accounts in the name of the Responsible Parties. Additionally, TWA may, in its sole discretion, discontinue or terminate reclaimed water service to the Property.

b. If the bills for the audits, monthly base charges, consumption charges and any other rates, fees or charges for use of reclaimed water service are not paid on the dates when due, then such bills shall become delinquent and shall, together with late charges, interest and costs of collection, become a continuing lien on the Property and on any parcel or unit affected thereby.

c. The failure to receive payment from any individual landowner, unit owner, lessee, tenant or occupant shall not affect the Responsible Parties' joint and severable obligations to otherwise timely pay TWA in full as billed. Upon failure or refusal of the Responsible Parties to pay the amounts due, TWA may, in its sole discretion, discontinue or terminate reclaimed water service to the Property and exercise any other right of enforcement for non-payment available by law, and neither this Agreement nor any non-payment by third parties shall be a defense to such enforcement by TWA. Enforcement by TWA to collect delinquent amounts from the Responsible Parties may include, but shall not be limited to, civil actions, foreclosure of liens, imposition of non-ad valorem assessments, and collection of rates, fees and charges imposed in accordance with its utility rate resolutions in effect at such time.

20. AUDITS

a. TWA, its employees and agents shall have the right, but not the duty, to audit the amounts charged to the individual landowners, unit owners, lessees, tenants and occupants to verify that the aggregate amount charged for the individual parcels and units does not exceed the direct cost of reclaimed water service billed to the Responsible Parties by TWA. The Responsible Parties agree to promptly provide such records and information to TWA as requested. TWA shall bill the costs of the audits to the Responsible Parties, and the Responsible Parties shall promptly pay such bills or invoices in accordance with TWA's billing policy in effect at such time.

b. Upon failure or refusal of the Responsible Parties to provide or allow access to the records or information or to pay the costs of the audits as described above, TWA may, in its sole discretion, discontinue or terminate reclaimed water service to the Property and exercise any other right of enforcement available by law.

21. DISCLAIMER OF REPRESENTATIONS AND WARRANTIES

TWA does not represent or warrant that the reclaimed water furnished shall increase the productivity of the Property nor result in changes of any kind to the land, plants or vegetation.

22. TRANSFER OF RECLAIMED WATER

The Responsible Parties shall not sell, barter, trade or otherwise transfer or distribute reclaimed water furnished by TWA to any other person or entity located outside the boundaries of the Property after having initially received said reclaimed water from TWA.

23. NO ASSIGNMENT

This Agreement shall not be separately sold, conveyed, assigned or otherwise disposed of by the Responsible Parties to any other person or entity without the prior written consent of TWA, which shall be given in the sole discretion of TWA, if at all. The Responsible Parties shall not assign or transfer any responsibilities, rights or duties under this Agreement to any other person or entity without the prior written consent of TWA in its sole discretion. Any proposed assignment or transfer to any person or entity shall require written agreement by such person or entity to comply with all obligations, responsibilities, terms, conditions, covenants and provisions set forth in this Agreement.

24. INDEMNIFICATION AND HOLD HARMLESS

The Responsible Parties shall jointly and severably indemnify, defend, save and hold harmless TWA, its officers, agents, employees, assigns, contractors and subcontractors, from and against all suits, actions, claims, demands, liabilities, proceedings, damages, losses and expenses, including attorneys' fees and costs, arising out of, resulting from, or in any way connected with TWA's delivery or inability to deliver reclaimed water to the Property, the quality of the reclaimed water, or any act or omission in the performance of this Agreement or relating to the Property. The Responsible Parties shall further jointly and severably indemnify, save and hold harmless TWA from and against all liability, losses, damages and expenses, including attorneys' fees and costs, which may be imposed upon, incurred by or asserted

against TWA by reason of any negligent act or omission or any intentionally wrongful act on the part of the Responsible Parties or their employees, agents, contractors, licensees or invitees, for any personal injury or property damage occurring on or about the Property or any part thereof, any failure on the part of the Responsible Parties to perform or comply with any covenant required to be performed or complied with against TWA by reason of any such occurrences, or any other act or omission arising from or related to the performance of operations under this Agreement; provided, however, the Responsible Parties shall have no obligation with respect to claims arising out of the negligent conduct of TWA or its officers, agents, employees, assigns, contractors or subcontractors. Such costs and expenses shall include, but shall not be limited to, attorneys' fees and costs of any action, claim or lawsuit prior to or during litigation, including appellate proceedings. The liability and immunity of TWA is governed by the provisions of Section 768.28, Florida Statutes, and nothing in this Agreement is intended to extend the liability of TWA or to waive any immunity of TWA under that statute. Any provisions of this Agreement determined to be contrary to Section 768.28 or to create any liability or waive any immunity except as specifically provided in Section 768.28 shall be considered void. Notwithstanding anything which may be construed to the contrary herein, TWA does not waive any sovereign immunity as a result of this or any other agreement associated with the subject matter hereof or otherwise, and nothing herein shall be construed to usurp or interfere with its duty and authority to exercise any police powers as defined by law.

25. TERMINATION

In the event any of the Responsible Parties violate any of the terms or provisions of this Agreement, including payment of rates, fees or charges, then TWA shall have the right to terminate this Agreement by giving the Responsible Parties thirty (30) days written notice thereof. With respect to all matters, the Responsible Parties shall have the right to cure such violation provided that such a remedy shall be completed to the satisfaction of TWA within the thirty (30) day written notice period. All indemnification provisions set forth elsewhere in this Agreement shall apply to any remedial action taken under this provision. In the event TWA violates any of the terms or provisions of this Agreement, the Responsible Parties, by unanimous action, shall have the right to terminate this Agreement or to file an action in mandamus.

26. NOTICES

a. All notices required or authorized under this Agreement shall be given in writing and shall be delivered by certified mail, return receipt requested, or by hand delivery to the other party, addressed as follows:

TWA: Executive Director
Tohopekaliga Water Authority
951 Martin Luther King Boulevard
Kissimmee, Florida 34741

Responsible Parties:
Property Owner: President
K. Hovnanian Developments of California, Inc.,
Managing Member of K. Hovnanian JV Holdings, L.L.C.,
Managing Member of K. Hovnanian at Mystic Dunes, LLC
90 Matawan Road, Fifth Floor
Matawan, New Jersey 07747

Association: President
Four Seasons at Orlando Homeowners Association, Inc.
215 Celebration Place, Suite 115
Celebration, Florida 34747

COD: Chairman
Windward Community Development District

c/o Governmental Management Services-Central Florida, LLC
135 West Central Boulevard, Suite 320
Orlando, Florida 32801

b. Either party may, by written notice to the other party as provided above, change the address for subsequent notice.

c. In the case of an emergency, either party shall notify the other party by telephone, electronic mail or in writing. Any notice given initially by telephone shall be promptly confirmed to the other party as soon as practicable by electronic mail or in writing.

27. DISCLAIMER OF THIRD PARTY BENEFICIARIES

This Agreement is solely for the benefit of the formal parties hereto, and no right or cause of action shall accrue upon, by reason hereof, to or for the benefit of any third party not a party to this Agreement.

28. LIMITATIONS

It is understood that this is not an Agreement between TWA and the individual landowners, unit owners, lessees, tenants or occupants of the parcels or units located on the Property. Nothing in this Agreement shall be construed to convey to the Responsible Parties any ownership interest in any portion of the assets of TWA's reclaimed water system, including treatment or transmission facilities or distribution facilities located outside the boundaries of the Property to and including the Master Meter.

29. BINDING AGREEMENT

This Agreement shall be binding upon, inure to the benefit of, and be enforceable by TWA and its respective legal representatives, successors and assigns.

30. NO WAIVER

The failure of either party to insist at any time upon the strict performance of any covenant or agreement or to exercise any option, right, power or remedy contained in this Agreement shall not be construed as a waiver or relinquishment of such covenant, agreement, option, right, power or remedy for the future. No payment by the Responsible Parties or receipt of payment by TWA of a lesser amount than the amount TWA claims to be due shall be deemed to be other than on account of the earliest payment due, nor shall any endorsement or statement on any check or any letter accompanying any check for payment due TWA be deemed an accord and satisfaction, and TWA may accept such check or payment without prejudice to TWA's right to recover the balance of any payment then due or to pursue any other remedy provided by law.

31. JOINT PREPARATION

Both parties have participated in and contributed to the preparation, drafting and negotiation of this Agreement and neither has had undue influence or control thereof. Both parties agree that in construing this Agreement, it shall not be construed in favor of either party by virtue of the preparation, drafting or negotiation of this Agreement.

32. GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of Florida and all applicable resolutions of TWA. Venue for any dispute shall be located in a civil court of competent jurisdiction in Osceola County, Florida, before a judge and not a jury, and applicable appellate courts.

33. ATTORNEYS' FEES

In the event that either party is required to enforce this Agreement by court proceedings or otherwise, the prevailing party shall be entitled to recover all costs incurred, including reasonable attorneys' fees at trial and on appeal.

34. SEVERABILITY

Should any term, provision, covenant, condition, section, paragraph, sentence or portion of this Agreement be held invalid or unenforceable by a court of competent jurisdiction, such invalidity or unenforceability shall not affect the remaining terms, provisions, covenants, conditions, sections, paragraphs, sentences and portions of this Agreement which shall remain in full force and effect if the rights and obligations of the parties contained therein are not materially prejudiced and if the purpose of the Agreement can continue to be performed. To that end, this Agreement is declared severable.

35. ENTIRE AGREEMENT

This Agreement supersedes all previous agreements or understandings, either oral or written, in effect between TWA and the Responsible Parties with respect to the matters contained herein. This Agreement constitutes the entire Agreement between TWA and the Responsible Parties. This Agreement sets forth all covenants, promises, agreements and understandings between the parties concerning the subject matter of this Agreement, and there are no covenants, promises, agreements or understandings, either oral or written, between the parties except as set forth in this Agreement.

36. AMENDMENTS

No alterations, amendments, variations, changes or additions to this Agreement shall be valid or binding upon the parties, nor can provisions of this Agreement be waived by either party, unless such alterations, amendments, variations, changes, additions or waivers are reduced to writing, duly executed by the parties with the same formality as this Agreement, and recorded in the Public Records of Osceola County, Florida.

37. RECORDING

An executed copy of this Agreement and exhibits attached hereto shall be recorded in the Public Records of Osceola County, Florida. This Agreement and all provisions hereof shall run with, touch and concern the land and shall be binding upon the Property.

38. AUTHORITY

The signature by any person to this Agreement shall be deemed a personal warranty by that person that he or she has the full power and authority to bind any corporation or other legal business entity for which he or she purports to act hereunder. The governing boards of the Responsible Parties have approved this Agreement and authorized execution of this Agreement by their respective officers.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, TWA and the Responsible Parties have executed this Agreement, by and through their duly authorized representatives, on the respective dates below.

[SEAL]

TWA

TOHOPEKALIGA WATER AUTHORITY,
an independent special district established and
created pursuant to Chapter 189, Florida
Statutes, by special act of the Florida Legislature

Attest: _____
Clarence L. Thacker, Secretary
Board of Supervisors

By: _____
Tom White, Chair Ex-officio
Board of Supervisors

Date: _____

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me this _____ day of _____, 2018,
by Tom White, as Chair Ex-officio of the Board of Supervisors of Tohopekaliga Water Authority, an
independent special district established and created pursuant to Chapter 189, Florida Statutes, by special
act of the Florida Legislature, on behalf of the district. He is personally known to me or has produced
_____ as identification.

[Notary Seal]

Print Name: _____
Notary Public, State of Florida
Commission No. _____
My Commission Expires: _____

RESPONSIBLE PARTY
PROPERTY OWNER

WITNESSES:

K. HOVNANIAN AT MYSTIC DUNES, LLC,
a Florida limited liability company

By: K. HOVNANIAN JV HOLDINGS, L.L.C.,
a Florida limited liability company,
Managing Member

By: K. HOVNANIAN DEVELOPMENTS OF
CALIFORNIA, INC.,
a California corporation
Managing Member

Signature: _____
Print Name: _____

By: Ara K. Hovnanian, Chief Executive
Officer

Signature: _____
Print Name: _____

Date: _____

Signature: _____
Print Name: _____

Attest: _____
Michael Discafani, Secretary

Signature: _____
Print Name: _____

Date: _____

[SEAL]

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me this _____ day of _____, 2018,
by Ara K. Hovnanian and Michael Discafani, as Chief Executive Officer and Secretary, respectively, of K.
Hovnanian Developments of California, Inc., a California corporation, Managing Member of K. Hovnanian
JV Holdings, L.L.C., a Florida limited liability company, Managing Member of K. Hovnanian at Mystic
Dunes, LLC, a Florida limited liability company, on behalf of the corporation and companies. They are
personally known to me or have produced _____ as identification.

[Notary Seal]

Print Name: _____
Notary Public, State of Florida
Commission No. _____
My Commission Expires: _____

RESPONSIBLE PARTY
ASSOCIATION

WITNESSES :

FOURSEASONSATORLANDO
HOMEOWNERS ASSOCIATION, INC.,
a Florida corporation

Signature: _____
Print Name: _____

By: _____
Cynthia Linden, President

Signature: _____
Print Name: _____

Date: _____

Signature: _____
Print Name: _____

Attest: _____
James Makransky, Secretary

Signature: _____
Print Name: _____

Date: _____

[SEAL]

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me this ____ day of _____, 2018, by Cynthia Linden, and James Makransky, as President and Secretary, respectively, of Four Seasons at Orlando Homeowners Association, Inc., a Florida corporation, on behalf of the corporation. They are personally known to me or have produced _____ as identification.

[Notary Seal]

Print Name: _____
Notary Public, State of Florida
Commission No. _____
My Commission Expires: _____

RESPONSIBLE PARTY
CDD

WITNESSES:

WINDWARD COMMUNITY DEVELOPMENT
DISTRICT,
a local special purpose government entity
authorized by Chapter 190, Florida Statutes

Signature: _____
Print Name: _____

By: John E. Kassik, Chairperson

Date: _____

Signature: _____
Print Name: _____

Attest: _____
Walter D. Beeman, Assistant
Secretary

Signature: _____
Print Name: _____

Date: _____

Signature: _____
Print Name: _____

[SEAL]

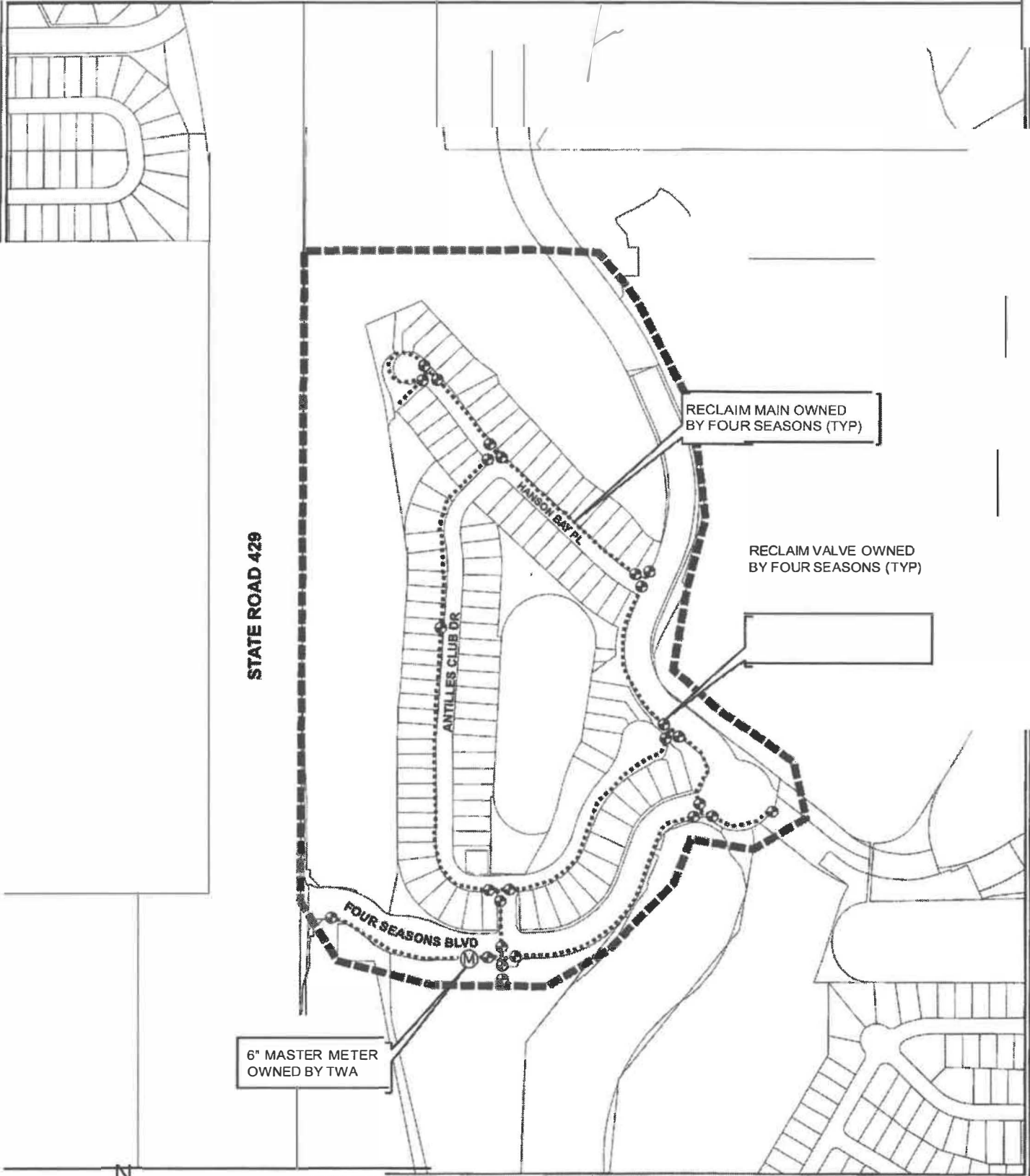
STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me this _____ day of _____, 2018,
by John E. Kassik and Walter D. Beeman, as Chairperson and Assistant Secretary, respectively, of
Windward Community Development District, a local special purpose government entity authorized by
Chapter 190, Florida Statutes, on behalf of the district. They are personally known to me or have
produced _____ as identification.

[Notary Seal]

Print Name: _____
Notary Public, State of Florida
Commission No. _____
My Commission Expires: _____

EXHIBIT "A"



FOUR SEASONS AT ORLANDO

Legend

JFOUR SEASONS AT ORLANDO

Board Meeting Date: 9/26/2018

Category: Consent Agenda

Agenda Item: 7J

Department: Executive Office

Attachments:

Agreement for Master Metered Reclaimed Water Service for Four Seasons at Orlando

Title:

APPROVAL OF AGREEMENT FOR MASTER METERED RECLAIMED WATER SERVICE WITH K. HOVNANIAN AT MYSTIC DUNES, LLC, FOUR SEASONS AT ORLANDO HOMEOWNERS ASSOCIATION, INC., AND WINDWARD COMMUNITY DEVELOPMENT DISTRICT

Summary:

Four Seasons at Orlando is a vacation residential community located adjacent to the eastern right of way of Route 429 on the western side of the TWA service area. When the development of the community began construction the intent was to have each lot to have an individual reclaimed water service for irrigation. Shortly after construction began the developer changed plans and approached the Authority to have the reclaimed water irrigation provided through a master meter instead of individual services. Providing reclaimed water through a master meter is not a problem for the Authority and actually reduces some of the service responsibility for the Authority. With the Wyndham Palms master meter situation in process at the time, staff proposed to prepare a similar agreement for the Four Seasons development.

The TWA Associate General Counsel, prior to her departure, drafted a Reclaimed Water Master Meter agreement. Under the agreement as outlined above TWA would provide reclaimed water to the Four Seasons at Orlando development through a master meter, the developer, homeowners association and community development district would agree to maintain the reclaimed water lines within the development, use the reclaimed water in accordance with requirements of the Florida Department of Environmental Protection, and pay for the use. The parties also agree to reimburse TWA for the costs associated with the conversion from individual metering and billing to the Master meter arrangement.

Total Costs:

No significant costs incurred.

Recommended Action:

Staff recommends approval of the Agreement for Master Metered Reclaimed Water Service with K. Hovnanian at Mystic Dunes, LLC, Four Seasons at Orlando Homeowners Association, Inc., and Windward Community Development District.

Initials: blw

SECTION VII

SECTION C

SECTION 1

Windward Community Development District

Summary of Check Register

October 1, 2018 to November 6, 2018

Fund	Date	Check No.'s		Amount
General Fund	10/12/18	84-89	\$	8,197.48
	10/18/18	90-91	\$	420.69
	10/25/18	92	\$	52.32
	11/6/18	93-96	\$	13,884.39
			\$	22,554.88
Payroll	<u>October 2018</u>			
	Thomas Franklin	50015	\$	184.70
	Walter Beeman	50016	\$	184.70
			\$	369.40
			\$	22,924.28

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
 *** CHECK DATES 10/01/2018 - 11/06/2018 ***
 WINDWARD CDD - GENERAL FUND
 BANK A GENERAL FUND

RUN 11/06/18

PAGE 1

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/12/18	00008	9/10/18 12801	201809 320-53800-46700	LANDSCAPE MAINT. SEPT 18	*	3,166.67	
				DOWN TO EARTH LAWN CARE			3,166.67 000084
10/12/18	00012	9/05/18 517	201809 320-53800-46900	FOUNTAIN SERVICE SEP18	*	300.00	
				MARA SOLUTION CORP.			300.00 000085
10/12/18	00013	8/31/18 18-021(6	201807 310-51300-31100	PREP/ATTEND MEETING	*	422.52	
				POULOS & BENNETT			422.52 000086
10/12/18	00007	10/01/18 72937	201810 310-51300-54000	SPECIAL DISTRICT FEE-FY19	*	175.00	
				DEPARTMENT OF ECONOMIC OPPORTUNITY,			175.00 000087
10/12/18	00010	10/01/18 41336 39	201809 320-53800-43000	79811 FOUR SEASONS ENT LT	*	889.75	
				DUKE ENERGY			889.75 000088
10/12/18	00009	9/25/18 2622453-	201809 320-53800-43100	7900 FOUR SEASON ODD BLVD	*	3,175.05	
		9/25/18 2622453-	201809 320-53800-43100	7900 FOUR SEASONS EVN FTN	*	24.90	
		9/25/18 2622453-	201809 320-53800-43100	7900 FOUR SEASON ODD BLVD	*	23.10	
		9/25/18 2622453-	201809 320-53800-43100	7980 FOUR SEASON BLVD GH	*	20.49	
				TOHO WATER AUTHORITY			3,243.54 000089
10/18/18	00010	10/04/18 09395 13	201809 320-53800-43000	79011 HANSON BAY PL IRRIG	*	12.68	
		10/04/18 36031 01	201809 320-53800-43000	24081 SANDY CREEK TRL IRG	*	14.45	
		10/04/18 38944 40	201809 320-53800-43000	7980 FOUR SEASONS GH	*	133.56	
				DUKE ENERGY			160.69 000090
10/18/18	00004	9/19/18 15020580	201809 310-51300-48000	NOT.OF FY19 MEETING DATES	*	260.00	
				ORLANDO SENTINEL			260.00 000091
10/25/18	00003	10/17/18 WB101720	201810 310-51300-42600	MILLEAGE REIMBURSE-101718	*	46.32	
		10/17/18 WB101720	201810 310-51300-42600	TOLL REIMBURSEMENT-101718	*	6.00	
				WALTER D. BEEMAN, JR			52.32 000092

WWRD --WINDWARD-- APEREGRINO

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
WINDWARD CDD - GENERAL FUND
BANK A GENERAL FUND

RUN 11/06/18

PAGE 2

*** CHECK DATES 10/01/2018 - 11/06/2018 ***

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/06/18	00008	8/01/18 10172	201807 320-53800-46400	IRRIG RPRS JUL18	*	672.90	
		8/31/18 12132	201808 320-53800-46400	IRRIG.RPRS-AUG18	*	314.19	
		9/30/18 15779	201809 320-53800-46400	IRRIG. RPRS.-SEP18	*	344.64	
		10/10/18 16218	201810 320-53800-46800	LANDSCAPE MAINT-OCT18	*	3,166.67	
							4,498.40 000093
DOWN TO EARTH LAWN CARE							
11/06/18	00010	10/30/18 41336 39	201810 320-53800-43000	79811 FOUR SEASONS ENT LT	*	812.92	
							812.92 000094
DUKE ENERGY							
11/06/18	00001	9/21/18 21	201810 310-51300-31700	ASSESSMNT ROLL CERT. FY19	*	5,000.00	
		10/01/18 22	201810 310-51300-34000	MANAGEMENT FEES-OCT18	*	2,916.67	
		10/01/18 22	201810 310-51300-35100	INFORMATION TECH-OCT18	*	50.00	
		10/01/18 22	201810 310-51300-51000	OFFICE SUPPLIES	*	.15	
		10/01/18 22	201810 310-51300-42000	POSTAGE	*	2.50	
		10/01/18 22	201810 310-51300-42500	COPIES	*	3.75	
							7,973.07 000095
GOVERNMENTAL MANAGEMENT SERVICES-CF							
11/06/18	00012	10/02/18 563	201810 320-53800-46900	FOUNTAIN SERVICE-OCT18	*	300.00	
		11/02/18 613	201811 320-53800-46900	FOUNTAINS SERVICE-NOV18	*	300.00	
							600.00 000096
MARA SOLUTION CORP.							
TOTAL FOR BANK A						22,554.88	
TOTAL FOR REGISTER						22,554.88	

WWRD --WINDWARD-- APEREGRINO

SECTION 2



Windward
Community Development District

Unaudited Financial Reporting

October 31, 2018



TABLE OF CONTENTS

1	<u>BALANCE SHEET</u>
2	<u>GENERAL FUND INCOME STATEMENT</u>
3	<u>MONTH TO MONTH</u>
4	<u>DEVELOPER CONTRIBUTION SCHEDULE</u>
5	<u>ASSESSMENT RECEIPT SCHEDULE</u>

WINDWARD
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
October 31, 2018

	GENERAL FUND
<u>ASSETS:</u>	
CASH	\$5,743
DUE FROM DEVELOPER	\$6,262
DUE FROM CAPITAL	\$7,470
TOTAL ASSETS	\$19,475
<u>LIABILITIES:</u>	
ACCOUNTS PAYABLE	\$29,858
<u>FUND EQUITY:</u>	
FUND BALANCES:	
UNASSIGNED	(\$10,383)
TOTAL LIABILITIES & FUND EQUITY	\$19,475

WINDWARD

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending October 31, 2018

REVENUES:

	PROPOSED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
ASSESSMENTS	\$312,827	\$0	\$0	\$0
DEVELOPER CONTRIBUTIONS	\$0	\$0	\$7,394	\$7,394
TOTAL REVENUES	\$0	\$0	\$7,394	\$7,394

EXPENDITURES:

ADMINISTRATIVE:

SUPERVISORS FEES	\$4,800	\$400	\$400	\$0
FICA EXPENSE	\$367	\$31	\$31	(\$0)
ENGINEERING	\$12,000	\$1,000	\$0	\$1,000
ATTORNEY	\$25,000	\$2,083	\$0	\$2,083
ARBITRAGE	\$450	\$0	\$0	\$0
DISSEMINATION	\$3,500	\$292	\$0	\$292
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	\$2,917	\$2,917	(\$0)
INFORMATION TECHNOLOGY	\$600	\$50	\$50	\$0
TELEPHONE	\$300	\$25	\$0	\$25
POSTAGE	\$1,000	\$83	\$3	\$81
INSURANCE	\$5,500	\$5,500	\$5,000	\$500
PRINTING & BINDING	\$1,000	\$83	\$4	\$80
LEGAL ADVERTISING	\$2,500	\$208	\$0	\$208
OTHER CURRENT CHARGES	\$1,000	\$83	\$0	\$83
OFFICE SUPPLIES	\$625	\$52	\$0	\$52
PROPERTY APPRAISER	\$500	\$0	\$0	\$0
PROPERTY TAXES	\$250	\$0	\$0	\$0
TRAVEL PER DIEM	\$660	\$55	\$52	\$3
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0

FIELD OPERATIONS:

FIELD SERVICES	\$15,000	\$1,250	\$0	\$1,250
TELEPHONE	\$3,500	\$292	\$0	\$292
ELECTRIC	\$26,000	\$2,167	\$813	\$1,354
WATER & SEWER	\$58,000	\$4,833	\$0	\$4,833
SECURITY BUILDING MAINTENANCE	\$10,000	\$833	\$0	\$833
LANDSCAPE MAINTENANCE	\$48,000	\$4,000	\$3,167	\$833
LANDSCAPE CONTINGENCY	\$15,000	\$1,250	\$2,542	(\$1,292)
PROPERTY INSURANCE	\$6,000	\$500	\$2,394	(\$1,894)
FOUNTAIN MAINTENANCE	\$4,200	\$350	\$300	\$50
LAKE MAINTENANCE	\$6,000	\$500	\$0	\$500
IRRIGATION REPAIRS	\$4,000	\$333	\$0	\$333
LIGHTING MAINTENANCE	\$2,500	\$208	\$0	\$208
MONUMENT MAINTENANCE	\$1,400	\$117	\$0	\$117
ROADWAY MAINTENANCE	\$1,500	\$125	\$0	\$125
MISC. CONTINGENCY	\$0	\$0	\$0	\$0

TOTAL EXPENDITURES	\$311,327	\$34,796	\$22,847	\$11,949
EXCESS REVENUES (EXPENDITURES)	(\$311,327)		(\$15,453)	
FUND BALANCE - Beginning	\$0		\$5,069	
FUND BALANCE - Ending	\$0		(\$10,383)	

**WINDWARD
COMMUNITY DEVELOPMENT DISTRICT**

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL	
REVENUES:														
ASSESSMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEVELOPER CONTRIBUTIONS	\$7,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,394	\$0
TOTAL REVENUES	\$7,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,394	
EXPENDITURES:														
ADMINISTRATIVE														
SUPERVISOR FEES	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400	
FICA EXPENSE	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31	
ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ATTORNEY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ASSESSMENT ADMIN	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	
MANAGEMENT FEES	\$2,917	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,917	
INFORMATION TECHNOLOGY	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
POSTAGE	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	
INSURANCE	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	
PRINTING & BINDING	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4	
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TRAVEL PER DIEM	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52	
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175	
FIELD OPERATIONS														
ELECTRIC	\$813	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$813	
WATER & SEWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SECURITY BUILDING MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LANDSCAPE MAINTENANCE	\$3,167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,167	
LANDSCAPE CONTINGENCY	\$2,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,542	
PROPERTY INSURANCE	\$2,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,394	
FOUNTAIN MAINTENANCE	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300	
IRRIGATION REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
MISC. CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$22,847	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,847	
Excess Revenues (Expenditures)	(\$15,453)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,453)	

**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	\$ 488.75	\$ 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	\$ 100,104.1	\$ 100,104.1	\$ -	\$ 100,104.1	\$ -	\$ -	\$ -
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		\$ -	\$ 10,855.70	\$ -	\$ 3,385.70	\$ -	\$ 7,470.00	\$ 10,855.70
1	10/5/18		\$ -	\$ 11,148.27	\$ -	\$ 2,876.20	\$ -	\$ -	\$ 11,148.27
DUE FROM DEVELOPER			\$ 207,539.49	\$ 229,544.46	\$ 42,537.02	\$ 163,870.37	\$ 7,394.00	\$ 7,470.00	\$ 22,004.97

TOTAL DEVELOPER CONTRIBUTIONS FY19

\$ 7,394.00

