

*Windward
Community Development District*

Agenda

November 20, 2019

AGENDA

Windward

Community Development District

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

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

November 13, 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, November 20, 2019 at 2:00 p.m. at the West Osceola Branch Library, 305 Campus Street, Kissimmee, FL 34747.** Following is the agenda for the meeting:

- I. Roll Call
- II. Public Comment Period
- III. Organizational Matters
 - A. Administration of Oaths of Office of Newly Elected Supervisors
 - B. Consideration of Resolution 2020-01 Canvassing and Certifying the Results of the Landowners' Election
 - C. Election of Officers
 - D. Consideration of Resolution 2020-02 Electing Officers
- IV. Approval of Minutes of August 21, 2019 Meeting
- V. Consideration of Resolution 2020-03 Approving Expansion of the District Boundaries
- VI. Ratification of Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2019
- VII. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Ratification of FY19 Funding Request #3
- 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 organizational matters. Section A is administration of oaths of office of newly elected supervisors. Section B is consideration of Resolution 2020-01 canvassing and certifying the results of the Landowners' election. A copy of the resolution is enclosed for your review. Section C is election of officers. Section D is consideration of Resolution 2020-02 electing officers. A copy of the resolution is enclosed for your review.

The fourth order of business is approval of the minutes of the August 21, 2019 Board of Supervisors meeting. The minutes are enclosed for your review.

The fifth order of business is consideration of Resolution 2020-03 approving expansion of the District boundaries. A copy of the resolution will be provided under separate cover.

The sixth order of business is ratification of agreement with Grau & Associates to provide auditing services for Fiscal Year 2019. A copy of the agreement is enclosed for your review.

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. Section 3 is ratification of FY19 Funding Request #3.

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Showe', with a long horizontal flourish extending to the right.

Jason Showe
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 B

RESOLUTION 2020-01

A RESOLUTION CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES

WHEREAS, pursuant to Section 190.006(2), Florida Statute, a landowners' meeting is required to be held within 90 days of the District's creation and every two years following the creation of a Community Development District for the purpose of electing three (3) supervisors for the District; and

WHEREAS, following proper notice of once a week for 2 consecutive weeks in a newspaper of general circulation in the area of the District, the last day of such publication to be not fewer than 14 days or more than 28 days before the date of the election, such landowners' meeting was held on **November 5, 2019**, at which the below-recited persons were duly elected by virtue of the votes cast in their respective favor; and

WHEREAS, the Board of Supervisors by means of this Resolution desire to canvas the votes and declare and certify the results of said election;

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

1. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as follows:

<u>Supervisor</u>	<u># of Votes</u>	<u>Terms</u>
_____	_____	4-Year Term
_____	_____	4-Year Term
_____	_____	2-Year Term

2. The terms of office shall commence immediately upon the adoption of this Resolution:

Adopted this 20th day of November, 2019.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION D

RESOLUTION 2020-02

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 Chairman.
- Section 2.** _____ is elected Vice-Chairman.
- 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 20th day of November, 2019.

ATTEST:

WINDWARD COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

MINUTES

WINDWARD
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Windward Community Development District was held Wednesday, August 21, 2019 at 2:00 p.m. in the West Osceola Branch Library, 305 Campus Street, Kissimmee, Florida.

Present and constituting a quorum were:

John Kassik	Chairperson
Jimmy Clark	Vice Chairman
Thomas Franklin	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

Organizational Matters

- A. Appointment of Individual to Fill Board Vacancy with a Term Ending November 2019**

- B. Administration of Oath of Office to Newly Appointed Board Member**

- C. Consideration of Resolution 2019-06 Electing an Assistant Secretary**

These items were deferred.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the May 15, 2019 Meeting

On MOTION by Mr. Kassik seconded by Mr. Franklin with all in favor the minutes of the May 15, 2019 meeting were approved, as presented.

FIFTH ORDER OF BUSINESS

Review and Acceptance of Fiscal Year 2018 Audit Report

Mr. Showe stated the reports notes that there are no current year findings and we are in compliance with the items they are required to look at statutorily and it is a clean audit.

On MOTION by Mr. Franklin seconded by Mr. Kassik with all in favor the Fiscal Year 2018 audit report was accepted.

SIXTH ORDER OF BUSINESS

Public Hearing

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

A. Consideration of Resolution 2019-07 Adopting the Fiscal Year 2020 Budget and Relating to the Annual Appropriations

Mr. Showe stated the adopted budget will be attached to Resolution 2019-07 as an exhibit and it is close to what you saw in the proposed budget; the assessment levels remain the same and we included the debt service in accordance with the bonds that were issued.

Mr. Franklin stated a resident sent a note about dead spots all over and that it wasn't being maintained. Is the budget sufficient to do what you want to do?

Mr. Viasalyers stated yes and part of that was due to some issues on TOHO where the water they are sending us has a bunch debris clogging the line and we have been working together to get a filtration system installed to help that situation. We do have money to cover that area and when we get past this issue and get the filter installed, we will take care of it.

There being no members of the public present the Board took the following action.

On MOTION by Mr. Kassik seconded by Mr. Franklin with all in favor Resolution 2019-07 Adopting the Fiscal Year 2020 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2019-08 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Showe stated this resolution is the mechanism that actually levies the assessments on the tax bill. Attached to Resolution 2019-08 will be the adopted budget as well as the assessment roll.

There being no members of the public present the Board took the following action.

On MOTION by Mr. Kassik seconded by Mr. Franklin with all in favor Resolution 2019-08 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

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

SEVENTH ORDER OF BUSINESS

Consideration of Fiscal Year 2020 Deficit Funding Agreement

Mr. Showe stated the next item is a deficit funding agreement with the developer in the event the budget isn't sufficient to cover any costs. It is the same agreement we have had for the last two years.

On MOTION by Mr. Kassik seconded by Mr. Franklin with all in favor the Fiscal Year 2020 Deficit Funding Agreement with K. Hovnanian at Mystic Dunes, LLC, was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. d'Adesky stated something I have been working on for all of our Districts is an addendum to the District Management Agreement. There have been some updates in the law regarding the privacy information that is required. Essentially, certain individuals are exempt from public records disclosure, also first responders, victims of certain crimes and their information is

confidential. When that is transferred to the District the manager has to be able to keep that confidential so we will have to do an addendum to add that in.

B. Engineer

Mr. Kelly stated asphalt is now going down on all the phases that are under construction, 2A, 2B and 2C. Home construction is continuing in 2A and the majority of lots in there are under construction. Retaining walls are complete and the water clearance was obtained on August 1st and the wastewater clearance is still at TOHO for Phase 2B and C.

D. Manager

i. Approval of Check Register

On MOTION by Mr. Kassik seconded by Mr. Clark 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. Approval of Fiscal Year 2020 Meeting Schedule

Mr. Showe stated we used the same schedule that we currently have, once a month at 2:00 p.m. in this location. We cancel when there is no business for the Board.

On MOTION by Mr. Franklin seconded by Mr. Kassik with all in favor the notice of Fiscal Year 2020 meetings reflecting meetings on the third Wednesday of the month, was approved.

iv. 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. Kassik seconded by Mr. Clark with all in favor the meeting adjourned at 2:08 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

*This item will be provided under
separate cover*

SECTION VI



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

September 3, 2019

Board of Supervisors
Windward Community Development District
c/o GMS, LLC
9145 Narcoossee Road, Suite A206
Orlando, FL 32827

We are pleased to confirm our understanding of the services we are to provide Windward Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2019, with the option of three (3) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Windward Community Development District as of and for the fiscal year ended September 30, 2019, with the option of three (3) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards

and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and

recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may

provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN.

Our fee for these services will not exceed \$4,100 for the September 30, 2019 audit. The fees for fiscal years 2020, 2021, and 2022, respectively, will not exceed \$4,200, \$4,300, and \$4,400 unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Windward Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

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

By:  _____

Title: Assistant District Manager _____

Date: 10/31/11 _____



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards:

A handwritten signature in cursive script, appearing to read "Anita Ford".

**Anita Ford, Chair
AICPA Peer Review Board
2016**

SECTION VII

SECTION C

SECTION 1

Windward Community Development District

Summary of Check Register

August 17, 2019 to November 10, 2019

Fund	Date	Check No.'s	Amount
General Fund	8/21/19	188-189	\$ 515.52
	8/30/19	190-192	\$ 9,591.50
	9/9/19	193-194	\$ 925.00
	9/18/19	195	\$ 567.50
	10/11/19	196	\$ 175.00
	10/16/19	197-204	\$ 29,489.28
	10/18/19	205	\$ 4,254.79
	11/6/19	206-207	\$ 3,067.00
			\$ 48,585.59
Payroll	<u>Aug 2019</u>		
	Thomas Franklin	50020	\$ 184.70
			\$ 184.70
			\$ 48,770.29

*** CHECK DATES 08/17/2019 - 11/10/2019 ***

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/21/19	00018	6/20/19	2	2019	06	310-51300-31300			DISCLOSURE SERVICES LLC	*	500.00	500.00	000188
8/21/19	00013	1/31/19	18-021(1	2018	12	310-51300-31100			REIMBURSABLE EXPENSE	*	15.52	15.52	000189
8/30/19	00008	8/10/19	43371	2019	08	320-53800-46800			LANDSCAPE MAINT-AUG19	*	3,166.67		
		8/10/19	43371	2019	08	320-53800-46800			PHASE3A-CLBHS RDWAY-AUG19	*	1,088.12		
									DOWN TO EARTH LAWN CARE			4,254.79	000190
8/30/19	00001	8/01/19	44	2019	08	310-51300-34000			MANAGEMENT FEES AUG19	*	2,916.67		
		8/01/19	44	2019	08	310-51300-35100			INFO TECH AUG19	*	50.00		
		8/01/19	44	2019	08	310-51300-31300			DISSEMINATION AUG19	*	291.67		
		8/01/19	44	2019	08	310-51300-51000			OFFICE SUPPLIES	*	.24		
		8/01/19	44	2019	08	310-51300-42000			POSTAGE	*	23.93		
		8/01/19	44	2019	08	310-51300-42500			COPIES	*	.90		
		8/01/19	45	2019	08	320-53800-57400			GATEHOUSE MAINT AUG19	*	300.00		
		8/01/19	46	2019	08	320-53800-12000			FIELD MANAGEMENT AUG19	*	1,250.00		
		8/22/19	CF0278	2019	08	310-51300-49000			AIR FILTERS	*	11.73		
		8/22/19	CF0278	2019	08	310-51300-49000			LADDER	*	196.57		
									GOVERNMENTAL MANAGEMENT SERVICES-CF			5,041.71	000191
8/30/19	00012	7/31/19	1186	2019	07	320-53800-46900			RPLC BREAKER PUMP	*	175.00		
		8/01/19	1242	2019	08	320-53800-46900			FOUNTAIN SERVICE-AUG19	*	300.00		
		8/07/19	1203	2019	08	320-53800-46900			RPLC MOTOR/SEAL/O-RING	*	475.00		
		8/12/19	1132A	2019	07	320-53800-46900			CREDIT INVOICE# 1132	*	655.00-		
									GRUNIT POOL SVCS			295.00	000192

*** CHECK DATES 08/17/2019 - 11/10/2019 *** WINDWARD CDD - GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/09/19	00001	9/06/19	CF0297	201909	320-53800-47000		PRESSURE WASH TWO WALLS GOVERNMENTAL MANAGEMENT SERVICES-CF	*	625.00	625.00	000193
9/09/19	00012	9/01/19	1261	201909	320-53800-46900		FOUNTAIN SERVICE-AUG19 GRUNIT POOL SVCS	*	300.00	300.00	000194
9/18/19	00004	8/07/19	94276500	201908	310-51300-48000		NOT OF PUB HEAR-8/21/19 ORLANDO SENTINEL	*	567.50	567.50	000195
10/11/19	00007	10/01/19	74689	201910	310-51300-54000		SPECIAL DISTRICT FEE-FY20 DEPARTMENT OF ECONOMIC OPPORTUNITY,	*	175.00	175.00	000196
10/16/19	00021	10/14/19	4610	201910	320-53800-47400		RMC/RPLC CONCRETE CURB BERRY CONSTRUCTION OF CENTRAL FL	*	765.00	765.00	000197
10/16/19	00008	9/10/19	45481	201909	320-53800-46800		LANDSCAPE MAINT-SEP19 9/10/19 45481 201909 320-53800-46800 PHASE3A-CLBHS RDWAY-SEP19 DOWN TO EARTH LAWCARE	*	3,166.67 1,088.12	4,254.79	000198
10/16/19	00018	9/25/19	4	201909	310-51300-31300		AMORT SERIES 2018A-2 DISCLOSURE SERVICES LLC	*	500.00	500.00	000199
10/16/19	00005	9/11/19	9499	201910	310-51300-45000		FY20 GEN.LIAB/PUB OFFICES 9/11/19 9499 201910 320-53800-46600 FY20 PROPERTY INSURANCE EGIS INSURANCE ADVISORS LLC	*	5,125.00 2,465.00	7,590.00	000200
10/16/19	99999	10/16/19	VOID	201910	000-00000-00000		VOID CHECK *****INVALID VENDOR NUMBER*****	C	.00	.00	000201
10/16/19	00001	9/01/19	48	201909	310-51300-34000		MANAGEMENT FEES SEP19 9/01/19 48 201909 310-51300-35100 INFO TECH SEP19 9/01/19 48 201909 310-51300-31300 DISSEMINATION SEP19	*	2,916.67 50.00 291.67		

*** CHECK DATES 08/17/2019 - 11/10/2019 ***

WINDWARD CDD - GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE.....	DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK.....	AMOUNT	#
			9/01/19	48	201909		310-51300-51000				*	17.83			
			9/01/19	48	201909		310-51300-42000			OFFICE SUPPLIES	*	18.70			
			9/01/19	48	201909		310-51300-42500			POSTAGE	*	47.55			
			9/01/19	49	201909		320-53800-12000			COPIES	*	1,250.00			
			9/01/19	50	201909		320-53800-57400			FIELD MANAGEMENT SEP19	*	300.00			
			9/10/19	CF0299	201909		320-53800-47000			GATEHOUSE MAINT SEP19	*	525.00			
			9/15/19	52	201910		310-51300-31700			PRESSURE WASH PAVERS	*	5,000.00			
			10/01/19	53	201910		310-51300-34000			ASSESSMENT ROLL CERT FY20	*	2,916.67			
			10/01/19	53	201910		310-51300-35100			MANAGEMENT FEE OCT19	*	50.00			
			10/01/19	53	201910		310-51300-31300			INFO TECH OCT19	*	291.67			
			10/01/19	53	201910		310-51300-51000			DISSEMINATION FEE OCT19	*	.36			
			10/01/19	53	201910		310-51300-42000			OFFICE SUPPLIES	*	20.80			
			10/01/19	53	201910		310-51300-42500			POSTAGE	*	.90			
			10/01/19	54	201910		320-53800-12000			COPIES	*	1,250.00			
			10/01/19	55	201910		320-53800-57400			FIELD MANAGEMENT OCT19	*	300.00			
										GATEHOUSE MAINT OCT19	*				
										GOVERNMENTAL MANAGEMENT SERVICES-CF			15,247.82	000202	
10/16/19	00012		10/01/19	1281	201910		320-53800-46900			FOUNTAIN SERVICE-OCT19	*	300.00			
										GRUNIT POOL SVCS			300.00	000203	
10/16/19	00002		9/20/19	87583	201908		310-51300-31500			FY2020 MTGS/BUDGET HEAR	*	806.50			
			10/14/19	87985	201909		310-51300-31500			DISBURSEMENT FOR TRAVEL	*	25.17			
										LATHAM,LUNA,EDEN & BEAUDINE,LLP			831.67	000204	
10/18/19	00008		10/10/19	47760	201910		320-53800-46800			LANDSCAPE MAINT-OCT19	*	3,166.67			
			10/10/19	47760	201910		320-53800-46800			PHASE3A-CLBHS RDWAY-OCT19	*	1,088.12			
										DOWN TO EARTH LAWCARE			4,254.79	000205	

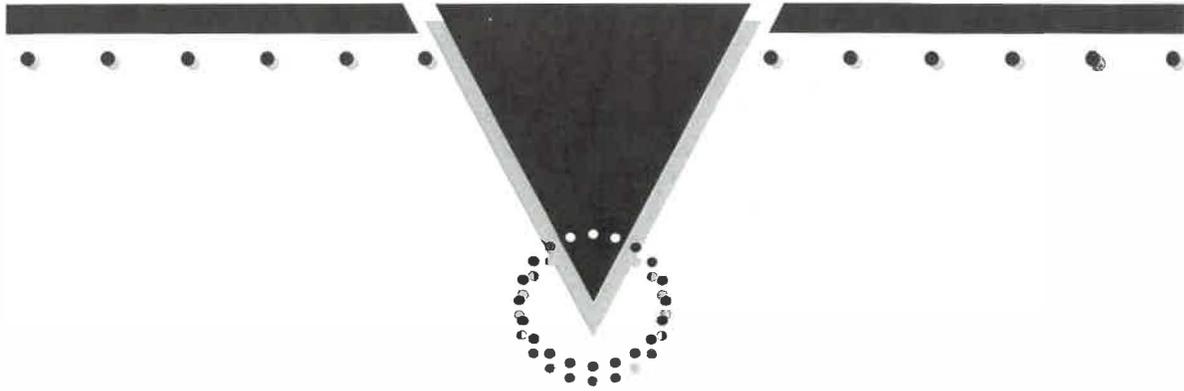
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
11/06/19	00008	10/31/19 49686	201910 320-53800-46800		REPAIR ENTRANCE/FOUNTAINS	*	2,542.00	

					DOWN TO EARTH LAWCARE			2,542.00 000206
11/06/19	00001	10/17/19 56	201910 320-53800-47000		PRESSURE WASH PAVER/WALLS	*	525.00	

					GOVERNMENTAL MANAGEMENT SERVICES-CF			525.00 000207

TOTAL FOR BANK A							48,585.59	
TOTAL FOR REGISTER							48,585.59	

SECTION 2



**Windward
Community Development District**

Unaudited Financial Reporting

September 30, 2019



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WINDWARD
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
September 30, 2019

	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>TOTALS</u>
ASSETS:				
CASH	\$36,643	---	---	\$36,643
INVESTMENTS				
SERIES 2018 A-1/A-2				
RESERVE A-1	---	\$121,730	---	\$121,730
RESERVE A-2	---	\$115,130	---	\$115,130
REVENUE	---	\$1,453	---	\$1,453
INTEREST A-1	---	\$97,108	---	\$97,108
INTEREST A-2	---	\$115,928	---	\$115,928
PREPAYMENT A-2	---	\$320,804	---	\$320,804
CONSTRUCTION	---	---	\$5,266	\$5,266
DUE FROM GENERAL FUND	---	---	\$1,230	\$1,230
DUE FROM DEVELOPER	\$26,908	---	---	\$26,908
TOTAL ASSETS	\$63,550	\$772,152	\$6,496	\$842,199
LIABILITIES:				
ACCOUNTS PAYABLE	\$11,004	---	---	\$11,004
DUE TO CAPITAL PROJECTS FUND	\$1,230	---	---	\$1,230
FUND EQUITY:				
FUND BALANCES:				
RESTRICTED FOR DEBT 2018	---	\$772,152	---	\$772,152
RESTRICTED FOR CAPITAL PROJECTS 2018	---	---	\$6,496	\$6,496
UNASSIGNED	\$51,316	---	---	\$51,316
TOTAL LIABILITIES & FUND EQUITY	\$63,550	\$772,152	\$6,496	\$842,199

WINDWARD

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending September 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/19	ACTUAL THRU 9/30/19	VARIANCE
REVENUES:				
SPECIAL ASSESSMENTS	\$71,854	\$71,854	\$61,988	(\$9,866)
DIRECT ASSESSMENTS	\$240,973	\$240,973	\$240,973	\$0
DEVELOPER CONTRIBUTIONS	\$0	\$0	\$26,908	\$26,908
TOTAL REVENUES	\$312,827	\$312,827	\$329,868	\$17,041
EXPENDITURES:				
ADMINISTRATIVE:				
SUPERVISORS FEES	\$4,800	\$4,800	\$1,200	\$3,600
FICA EXPENSE	\$367	\$367	\$92	\$275
ENGINEERING	\$12,000	\$12,000	\$4,190	\$7,810
ATTORNEY	\$25,000	\$25,000	\$8,225	\$16,775
ARBITRAGE	\$450	\$450	\$0	\$450
DISSEMINATION	\$3,500	\$3,500	\$3,675	(\$175)
ANNUAL AUDIT	\$5,000	\$5,000	\$2,500	\$2,500
TRUSTEE FEE	\$5,000	\$5,000	\$0	\$5,000
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$35,000	\$35,000	\$35,000	(\$0)
INFORMATION TECHNOLOGY	\$600	\$600	\$600	\$0
TELEPHONE	\$300	\$300	\$0	\$300
POSTAGE	\$1,000	\$1,000	\$213	\$787
INSURANCE	\$5,500	\$5,500	\$5,000	\$500
PRINTING & BINDING	\$1,000	\$1,000	\$410	\$590
LEGAL ADVERTISING	\$2,500	\$2,500	\$764	\$1,736
OTHER CURRENT CHARGES	\$1,000	\$1,000	\$208	\$792
OFFICE SUPPLIES	\$625	\$625	\$102	\$523
PROPERTY APPRAISER	\$500	\$500	\$278	\$222
PROPERTY TAXES	\$250	\$250	\$0	\$250
TRAVEL PER DIEM	\$660	\$660	\$106	\$554
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
FIELD OPERATIONS:				
FIELD SERVICES	\$15,000	\$15,000	\$15,000	\$0
TELEPHONE	\$3,500	\$3,500	\$0	\$3,500
ELECTRIC	\$26,000	\$26,000	\$11,391	\$14,609
WATER & SEWER	\$58,000	\$58,000	\$124,228	(\$66,228)
SECURITY BUILDING MAINTENANCE	\$10,000	\$10,000	\$9,284	\$716
LANDSCAPE MAINTENANCE	\$48,000	\$48,000	\$44,021	\$3,979
LANDSCAPE CONTINGENCY	\$15,000	\$15,000	\$10,168	\$4,832
PROPERTY INSURANCE	\$6,000	\$6,000	\$2,394	\$3,606
FOUNTAIN MAINTENANCE	\$4,200	\$4,200	\$4,250	(\$50)
LAKE MAINTENANCE	\$6,000	\$6,000	\$0	\$6,000
IRRIGATION REPAIRS	\$4,000	\$4,000	\$1,376	\$2,624
LIGHTING MAINTENANCE	\$2,500	\$2,500	\$0	\$2,500
MONUMENT MAINTENANCE	\$1,400	\$1,400	\$0	\$1,400
ROADWAY MAINTENANCE	\$1,500	\$1,500	\$0	\$1,500
MISC. CONTINGENCY	\$1,500	\$1,500	\$1,518	(\$18)
TOTAL EXPENDITURES	\$312,827	\$312,827	\$291,367	\$21,460
EXCESS REVENUES (EXPENDITURES)	\$0		\$38,502	
FUND BALANCE - Beginning	\$0		\$12,814	
FUND BALANCE - Ending	\$0		\$51,316	

WINDWARD

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 2018

Statement of Revenues & Expenditures

For The Period Ending September 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/19	ACTUAL THRU 9/30/19	VARIANCE
REVENUES:				
ASSESSMENTS - PREPAYMENTS	\$151,617	\$151,617	\$711,454	\$559,837
BOND PROCEEDS	\$640,694	\$640,694	\$640,694	(\$0)
INTEREST	\$500	\$500	\$1,453	\$953
TOTAL REVENUES	\$792,811	\$792,811	\$1,353,601	\$2,146,412
EXPENDITURES:				
Series 2018A-1				
INTEREST - 05/01	\$82,002	\$82,002	\$82,002	\$0
Series 2018A-2				
INTEREST - 05/01	\$100,894	\$100,894	\$104,447	(\$3,553)
SPECIAL CALL - 05/01	\$150,000	\$150,000	\$150,000	\$0
SPECIAL CALL - 08/01	\$0	\$0	\$245,000	(\$245,000)
TOTAL EXPENDITURES	\$332,896	\$332,896	\$581,449	(\$248,553)
EXCESS REVENUES (EXPENDITURES)	\$459,915		\$772,152	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$459,915		\$772,152	

WINDWARD

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECTS FUND

Series 2018

Statement of Revenues & Expenditures

For The Period Ending September 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/19	ACTUAL THRU 9/30/19	VARIANCE
<u>REVENUES:</u>				
BOND PROCEEDS	\$0	\$0	\$6,939,306	\$6,939,306
INTEREST	\$0	\$0	\$2,696	\$2,696
TOTAL REVENUES	\$0	\$0	\$6,942,002	\$6,942,002
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY - CONSTRUCTION	\$0	\$0	\$6,610,450	(\$6,610,450)
CAPITAL OUTLAY - COST OF ISSUANCE	\$0	\$0	\$325,056	(\$325,056)
TOTAL EXPENDITURES	\$0	\$0	\$6,935,506	(\$6,935,506)
EXCESS REVENUES (EXPENDITURES)	\$0		\$6,496	
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$0		\$6,496	

**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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,908	\$26,908
TOTAL REVENUES	\$0	\$120,487	\$60,140	\$11	\$60,243	\$608	\$61,472	\$0	\$0	\$0	\$0	\$26,908	\$329,868
EXPENDITURES:													
ADMINISTRATIVE													
SUPERVISOR FEES	\$400	\$400	\$0	\$0	\$0	\$0	\$0	\$200	\$0	\$0	\$200	\$0	\$1,200
FICA EXPENSE	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$15	\$0	\$92
ENGINEERING	\$678	\$0	\$16	\$330	\$0	\$0	\$440	\$806	\$1,921	\$0	\$0	\$0	\$4,190
ATTORNEY	\$761	\$2,733	\$256	\$1,152	\$107	\$324	\$452	\$736	\$874	\$0	\$807	\$25	\$8,225
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISSEMINATION	\$0	\$0	\$0	\$292	\$292	\$342	\$292	\$292	\$792	\$292	\$292	\$792	\$3,675
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$500	\$0	\$0	\$0	\$2,500
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	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$35,000
INFORMATION TECHNOLOGY	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$600
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$3	\$38	\$4	\$7	\$4	\$4	\$42	\$20	\$32	\$16	\$24	\$19	\$213
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	\$74	\$60	\$47	\$1	\$48	\$410
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196	\$0	\$0	\$568	\$0	\$764
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208	\$0	\$208
OFFICE SUPPLIES	\$0	\$20	\$20	\$1	\$0	\$0	\$0	\$20	\$20	\$1	\$0	\$18	\$102
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	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$15,000
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	\$1,099	\$1,039	\$0	\$908	\$831	\$1,008	\$11,391
WATER & SEWER	\$0	\$8,387	\$3,049	\$2,776	\$7,640	\$9,753	\$15,696	\$19,526	\$13,035	\$18,805	\$54	\$25,507	\$124,228
SECURITY BUILDING MAINTENANCE	\$0	\$385	\$495	\$314	\$314	\$5,100	\$750	\$300	\$300	\$727	\$300	\$300	\$9,284
LANDSCAPE MAINTENANCE	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,747	\$4,255	\$4,255	\$4,255	\$4,255	\$4,255	\$44,021
LANDSCAPE CONTINGENCY	\$2,542	\$0	\$0	\$2,542	\$0	\$0	\$2,542	\$0	\$2,542	\$0	\$0	\$0	\$10,168
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	\$300	\$300	\$475	\$775	\$300	\$4,250
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	\$363	\$0	\$0	\$0	\$1,376
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	\$1,150	\$1,518
TOTAL EXPENDITURES	\$25,682	\$21,366	\$13,076	\$16,871	\$17,291	\$24,371	\$29,579	\$33,995	\$29,210	\$29,743	\$12,546	\$37,637	\$291,367
Excess Revenues (Expenditures)	(\$25,682)	\$99,121	\$47,065	(\$16,860)	\$42,952	(\$23,763)	\$31,893	(\$33,995)	(\$29,210)	(\$29,743)	(\$12,546)	(\$10,730)	\$38,502

**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	\$115,130	
RESERVE FUND BALANCE	\$115,130	
BONDS OUTSTANDING - 11/07/18		\$4,120,000
SPECIAL CALL - 05/01/19		(\$150,000)
SPECIAL CALL - 08/01/19		(\$245,000)
CURRENT BONDS OUTSTANDING		\$3,725,000

**Windward
COMMUNITY DEVELOPMENT DISTRICT**

SPECIAL ASSESSMENT RECEIPTS - FY2019

TAX COLLECTOR

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

DATE RECEIVED	Check No.	GROSS ASSESSMENTS RECEIVED	DISCOUNTS/ PENALTIES	COMMISSIONS PAID	INTEREST INCOME	NET AMOUNT RECEIVED	GENERAL FUND 100.00%	TOTAL 100%
12/10/18	ACH	\$ 51,390.22	\$ 2,055.54	\$ 986.70	\$ -	\$ 48,347.98	\$ 48,347.98	\$ 48,347.98
12/12/18	33071	\$ 11,907.49	\$ 476.30	\$ 228.62	\$ -	\$ 11,202.57	\$ 11,202.57	\$ 11,202.57
12/21/18	ACH	\$ 626.71	\$ 25.07	\$ 12.03	\$ -	\$ 589.61	\$ 589.61	\$ 589.61
1/11/19	ACH	\$ -	\$ -	\$ -	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06
3/11/18	ACH	\$ 626.71	\$ 6.27	\$ 12.41	\$ -	\$ 608.03	\$ 608.03	\$ 608.03
4/9/19	ACH	\$ 1,253.42	\$ -	\$ 25.07	\$ -	\$ 1,228.35	\$ 1,228.35	\$ 1,228.35
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ 65,804.55	\$ 2,563.18	\$ 1,264.83	\$ 11.06	\$ 61,987.60	\$ 61,987.60	\$ 61,987.60

DIRECT BILLED ASSESSMENTS

K.HOVNANIAN AT MYSTIC DUNES LLC

\$240,973.18

\$240,973.18

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND
11/1/18	12/1/18	4368	\$ 120,486.59	\$ 120,486.59	\$ 120,486.59
2/4/19	2/1/19	740244	\$ 60,243.30	\$ 60,243.30	\$ 60,243.30
4/26/19	5/1/19	770005	\$ 60,243.30	\$ 60,243.30	\$ 60,243.30
			\$ 240,973.19	\$ 240,973.19	\$ 240,973.19

SECTION 3

Windward

Community Development District

FY19 Funding Request #3
September 23, 2019

Payee	General Fund FY2018
1 Down to Earth Inc. Inv#45481 - Landscape Maintenance - Sept 2019	\$ 4,254.79
2 Latham, Shuker, Eden & Beaudine, LLP Inv#87583 - Legal Services - Aug 2019	\$ 806.50
3 Orlando Sentinel Inv#9427265000 - Notice of Meeting - August 2019	\$ 567.50
4 GMS - Central Florida LLC Inv#48 - Management Fees - Sept 2019 Inv#49 - Field Management Fees - Sept 2019 Inv#50 - Gatehouse Maintenance Services - Sept 2019 Inv#52 - Assessment Roll Certificate - FY2020	\$ 3,342.42 \$ 1,250.00 \$ 300.00 \$ 5,000.00
5 Grunit Pool Contractors Inv#1242 - Fountain Maintenance - Aug 2019	\$ 300.00
6 TOHO Water Authority * Inv#033174559 - Water Services - Aug 2019	\$ 16,086.41
	\$ 31,907.62
	Total: \$ 31,907.62

Please make check payable to:

Windward Community Development District
9145 Narcoossee Road
Suite A206
[REDACTED]

Wire Funds To:

Windward CDD
SunTrust Bank, NA
[REDACTED]
Contact: Kelly Lawler
(407) 237-1072

*This is the remaning amount owed after the HOA cost shared amount.

Down to Earth
 Maitland Branch
 2701 Maitland Center Pkwy.
 Suite 200
 Maitland FL 32751
 (321) 263-2700



September 2019
 Invoice #45481

Customer
 C/O GMS
 WINDWARD CDD
 1408 HAMLIN AVENUE
 UNIT E
 ST CLOUD FL 34771
 TVISCARRA@GMSCL.COM
 (407) 347-4103

8
 1-3255-UCO

- RECEIVE

SEP 11 2019

landscape maint - sep/19
 Phase 3a - clubhouse roadway frontage
 BY: _____

Project/Job	Invoice Date	Due Date	Terms	PO #
MONTHLY MAINTENANCE - WINDWARD CDD	09/10/2019	10/10/2019	Net 30	

Item	Qty	Rate	Amount
MONTHLY MAINTENANCE SERVICE Description: WINDWARD CDD GROUNDS MAINTENANCE	1	\$3,166.67	\$3,166.67
MONTHLY MAINTENANCE Description: PHASE 3A CLUBHOUSE ROADWAY FRONTAGE	1	\$1,088.12	\$1,088.12

Subtotal	\$4,254.79
Payments/Credits	\$0.00
Balance Due	\$4,254.79

Payment terms are net 30 days, with late payments subject to a 18% per annum interest rate applied daily on the overdue balance. A processing fee of 2.75% will be added to all credit card payments.

LATHAM, LUNA, EDEN & BEAUDINE, LLP
ATTORNEYS AT LAW

111 N. MAGNOLIA AVE, STE 1400
ORLANDO, FLORIDA 32801
POST OFFICE BOX 3353
ORLANDO, FLORIDA 32802
TELEPHONE: (407) 481-5800
FACSIMILE: (407) 481-5801

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SEP 23 2019

BY: _____

September 20, 2019

Windward Community Development District
c/o GMS Central Florida
135 W. Central Boulevard, Suite 320
Orlando, FL 32810

INVOICE

Matter ID: 9127-001
General

Invoice # 87583
Federal ID # 59-3366512

For Professional Services Rendered:

08/14/2019	ACD	Review minutes, budget, agenda and prepare for budget hearing and upcoming meeting.	0.70 hr	\$171.50
08/16/2019	jms	Review agenda and provide notes on attorney related items and updates regarding FY 2020 meeting dates	0.30 hr	\$22.50
08/19/2019	ACD	Review emails relating to electron and education.	0.30 hr	\$73.50
08/21/2019	ACD	Prepare for and attend meeting; follow up on action items.	2.20 hr	\$539.00
			Total Professional Services:	<u>\$806.50</u>

INVOICE SUMMARY

For Professional Services:	3.50 Hours	<u>\$806.50</u>
New Charges this Invoice:		<u>\$806.50</u>

Previous Balance:		\$873.67
Less Payment and Credits Received:		<u>\$873.67</u>
Outstanding Balance:		\$0.00
Plus New Charges this Invoice:		<u>\$806.50</u>
Total Due:		<u>\$806.50</u>

Billed Through: August 31, 2019

Orlando Sentinel

MEDIA GROUP

Published Daily
ORANGE County, Florida

State Of Florida
County Of Orange

Before the undersigned authority personally appeared Aracelis Crespo, who on oath says that he or she is an Advertising Representative of the ORLANDO SENTINEL, a DAILY newspaper published at the ORLANDO SENTINEL in ORANGE County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter of 11150-Public Hearing Notice, FISCAL YEAR 2019/2020 was published in said newspaper in the issues of Jul 31, 2019; Aug 07, 2019.

Affiant further says that the said ORLANDO SENTINEL is a newspaper Published in said ORANGE County, Florida, and that the said newspaper has heretofore been continuously published in said ORANGE County, Florida, each day and has been carried as periodicals matter at the post office in ORANGE County, Florida, in said ORANGE County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

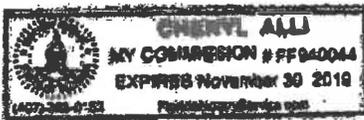
Aracelis Crespo
Signature of Affiant

Aracelis Crespo

Name of Affiant

Sworn to and subscribed before me on this 9 day of August, 2019,
by above Affiant, who is personally known to me (X) or who has produced identification ().

Cheryl All
Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped



GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 48
Invoice Date: 9/1/19
Due Date: 9/1/19
Case:
P.O. Number:

Bill To:
Windward CDD
135 W. Central Blvd
Suite 320
Orlando, FL 32801

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SEP 11 2019

1
1-21-19

BY: _____

Description	Hours/Qty	Rate	Amount
Management Fees - September 2019 <i>xi</i>		2,916.67	2,916.67
Information Technology - September 2019 <i>xl</i>		50.00	50.00
Dissemination Agent Services - September 2019 <i>xi</i>		291.67	291.87
Office Supplies <i>xi</i>		17.83	17.83
Postage <i>62</i>		18.70	18.70
Copies <i>62.5</i>		47.55	47.55
Total			\$3,342.42
Payments/Credits			\$0.00
Balance Due			\$3,342.42

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 49
Invoice Date: 9/1/19
Due Date: 9/1/19
Case:
P.O. Number:

Bill To:
Windward CDD
135 W. Central Blvd
Suite 320
Orlando, FL 32801

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SEP 11 2019

BY: _____

Description	Hours/Qty	Rate	Amount
Field Management - September 2018 L-32 9/1-12		1,250.00	1,250.00

Total \$1,250.00

Payments/Credits \$0.00

Balance Due \$1,250.00

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 50
Invoice Date: 9/1/19
Due Date: 9/1/19
Case:
P.O. Number:

RECEIVED

SEP 11 2019

Bill To:
Windward CDD
135 W. Central Blvd
Suite 320
Orlando, FL 32801

BY: _____

1

Description	Hours/Qty	Rate	Amount
Gatehouse Maintenance Services - September 2019	1 78.525 - 574	300.00	300.00

Total \$300.00

Payments/Credits \$0.00

Balance Due \$300.00

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 52
Invoice Date: 9/15/19
Due Date: 9/15/19
Case:
P.O. Number:

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SEP 17 2019

Bill To:
Windward CDD
135 W. Central Blvd
Suite 320
Orlando, FL 32801

BY: _____

Description	Hours/Qty	Rate	Amount
Assessment Roll Certification - FY 2020		5,000.00	5,000.00
Total			\$5,000.00
Payments/Credits			\$0.00
Balance Due			\$5,000.00



Grunit Pool Contractors

Service
4855 Distribution Ct
Unit 2
888-390-0194 info@grunit.com
www.grunit.com

RECEIVED

SEP 23 2019

BY: _____

Invoice

Date	Invoice #
8/1/2019	1242

Bill To
Windward CDD Teresa Viscarra 1408 Hamlin Avenue Unit E St.Cloud, FL 34771

Service To
Windward Fountains

Terms	Project
Due on receipt	

Quantity	Description	Price Each	Amount
1	Fountains Service & Maintenance	300.00	300.00

Make all checks payable to Grunit Pool Service.
Invoices due in 30 days.
Overdue accounts subject to a service charge of 2% per month.

Subtotal	\$300.00
Sales Tax (6.5%)	\$0.00
Total	\$300.00

From: William Viasalyers wviasalyers@gmscfl.com
Subject: Re: Past Due Invoice 1242 from Grunit Pool Service
Date: September 19, 2019 at 8:40 PM
To: Teresa Viscarra tviscarra@gmscfl.com
Cc: jrodriguez@gmscfl.com, laraujo@gmscfl.com

Approved fountain maintenance

William Viasalyers
Field Manager
GMS Central Florida
135 W Central Blvd Suite 320
Orlando FL 32801
407-451-4047 Cell
407-841-5524 Office
407-839-1526 Fax
wviasalyers@gmail.com

On Sep 19, 2019, at 8:38 PM, Teresa Viscarra tviscarra@gmscfl.com wrote:

Sent from my iPhone

Begin forwarded message:

From: Grunit Service service@grunit.com
Date: September 19, 2019 at 7:15:18 PM EDT
To: "tviscarra@gmscfl.com" tviscarra@gmscfl.com
Subject: Past Due Invoice 1242 from Grunit Pool Service

Grunit Pool Contractors

Invoice *Due:08/01/2019*
1242

Amount Due: **\$300.00**

Dear Teresa Viscarra:

Our records indicate a past due invoice for pool services over 30 days.
Your invoice-1242 for 300.00 is attached.
We appreciate your prompt payment.
Please remit payment at your earliest convenience.

Thank you for your business - we appreciate it very much.

Sincerely,
Grunit Pool Contractors

888-390-0194
www.grunit.com

<inv_1242_from_Grunit_Pool_Contractors_16528.pdf>



Toho Water Authority
 P.O. Box 30527
 Tampa, Florida 33630-3527
 www.tohowater.com

WINDWARD COMMUNITY
 DEVELOPMENT
 Service Address:
 0 FOUR SEASONS BOULEVARD

Account Number: 002622453-033174559
 Past Due Amount: \$1,480.44
 Current Charges: \$23,970.20
 Total Amount Due: \$25,450.64

Bringing you life's most precious resource

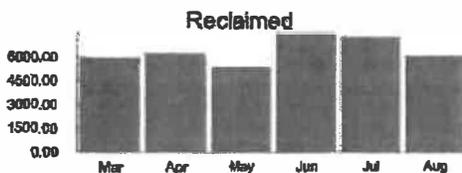
Customer Service: (8am - 5pm) 407-944-5000

RECEIVED
 SEP 08 2019

BY: _____

Meter Number	Number of Days	Previous Meter Reading		Current Meter Reading		Water Usage
		Date	Reading	Date	Reading	
17003313	31	07/27/2019	83780	08/27/2019	89815	6055

Previous Balance	\$62,097.85
Payment(s) Received	\$-60,554.30
Adjustments	\$-1,543.55
Late Payment Charges	\$1,480.44
Balance Forward	<u>\$1,480.44</u>
Current Transaction(s)	
Reclaimed Base Charge	\$103.58
Reclaimed Usage	\$23,941.12
Other Misc Fees	\$-74.50
Current Transaction Total	<u>\$23,970.20</u>
 Total Amount Due	 \$25,450.64



Please return this portion with your payment - Do not send cash through the mail



Toho Water Authority
 P.O. Box 30527
 Tampa, Florida 33630-3527
 www.tohowater.com

Bringing you life's most precious resource

Past due balances are subject to immediate interruption of service

Account Number	Past Due Due Now	Current Charges		Total Amount Due
		Amount Due By 08/25/19	Late Charge after 08/25/19	
002622453-033174559	\$1,480.44	\$23,970.20	\$1,198.51	\$25,450.64

Please Remit to

Toho Water Authority
 P. O. Box 30527
 Tampa, Florida 33630-3527



WINDWARD COMMUNITY DEVELOPMENT
 1408 HAMLIN AVE UNIT E
 SAINT CLOUD, FL 34771-8588

0026224530331745590025450648



0228 2209