## Windward Community Development District

Agenda

October 20, 2021

# **AGENDA**

### Windward

### Community Development District

219 East Livingston Street, Orlando, FL 32801 Phone: 407-841-5524 – Fax: 407-839-1526

October 13, 2021

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**, **October 20**, **2021 at 2:00 p.m.** at <u>7813 Four Seasons Blvd.</u>, <u>Kissimmee</u>, <u>Florida 34747</u>. Following is the agenda for the meeting:

- I. Roll Call
- II. Public Comment Period
- III. Approval of Minutes of July 21, 2021 Meeting
- IV. Consideration of Resolution 2022-01 Budget Amendment
- V. Consideration of Proposal with Aquatic Weed Management, Inc. for Pond Treatment
- VI. Consideration of Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2021
- VII. Discussion of Phase 3 Gates
- VIII. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
  - IX. Other Business
  - X. Supervisors' Requests
  - XI. 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 approval of the minutes of the July 21, 2021 Board of Supervisors meeting. The minutes are enclosed for your review.

The fourth order of business is consideration of resolution 2022-01 budget amendment. A copy of the resolution is enclosed for your review.

The fifth order of business is consideration of proposal with Aquatic Weed Management, Inc. for pond treatment. A copy of the proposal is enclosed for your review.

The sixth order of business is consideration of agreement with Grau & Associates to provide auditing services for Fiscal Year 2021. A copy of the agreement is enclosed for your review.

The seventh order of business is discussion of phase 3 gates. There is no back-up.

Section C of the eighth order of business is the District Manager's Report and Section 1 includes the check register being submitted for approval. 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, District Engineer

Darrin Mossing, GMS

Enclosures



# MINUTES OF MEETING WINDWARD COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Windward Community Development District was held Wednesday, July 21, 2021 at 2:00 p.m. at 7813 Four Seasons Boulevard, Kissimmee, Florida.

#### Present and constituting a quorum were:

Marvin Morris Chairman

Jimmy ClarkAssistant SecretaryThomas FranklinAssistant SecretarySusan MossAssistant Secretary

Also Present were:

Jason ShoweDistrict ManagerKristen TruccoDistrict CounselDavid KellyDistrict EngineerWilliam ViasalyersField Manager

Several Residents

#### FIRST ORDER OF BUSINESS

#### Roll Call

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

#### SECOND ORDER OF BUSINESS Public Comment

A resident stated on the website a meeting was listed for June but the minutes were through May.

Mr. Showe stated there are costs associated with holding a meeting and if there is no business, the board will cancel.

A resident asked are all the meetings held here?

Mr. Showe stated we started holding meetings here a few months ago. We have a new meeting schedule on the agenda and we intend to hold them here. Due to COVID we had capacity issues and this is the first time we did not have capacity issues and the HOA was able to send out

that information. We also have a website, which is windwardedd.com and all of our information is on the site, the meeting schedule is there along with the minutes and budget.

A resident stated there are two vacancies. How will those positions be filled?

Mr. Showe stated the remaining board members will appoint someone.

A resident asked how is the election held in November?

Mr. Showe stated it will still be a landowner election and anyone who owns property has one vote per acre or part thereof.

A resident asked do we show up on person to vote?

Mr. Showe responded yes.

#### THIRD ORDER OF BUSINESS

#### **Organizational Matters**

#### A. Acceptance of Resignation of John E. Kassik

On MOTION by Mr. Franklin seconded by Mr. Clark with all in favor John Kassik's resignation was accepted.

#### B. Review of Resumes/Letters of Interest

Mr. Showe stated we received two letters of interest to fill the vacancies that were distributed to the board via email and as part of the agenda package.

# C. Appointment of Individuals to Fill the Board Vacancies in Seats 1 & 4 with Terms Ending November 2021

On MOTION by Mr. Clark seconded by Mr. Franklin with all in favor Scott Johnston and Susan Moss were appointed to fill the unexpired terms of office.

#### D. Administration of Oath of Office to Newly Appointed Supervisors

Mr. Showe being a notary public of the State of Florida administered the oath of office to Susan Moss.

Mr. Morris moved to rescind the prior motion and there being no second, the motion died for lack of a second.

Mr. Showe stated behind the oath of office is the form 1 statement of financial interest and is required to be provided to the supervisor of elections in the county in which you reside within 30 days of today. Next is a form 1f, the final statement of financial interest and that will be filed within 60 days of you leaving the board. As a board member you can elect to receive compensation, if you choose to accept compensation there is an I9 and W4 that would need to be completed for tax purposes. Behind that is a Florida Commission on Ethics document. As a public officer you are subject to the sunshine law, which means you cannot converse with other board members about anything that may come before the board for a vote and that applies to texts, phone calls, emails and even social media. When you get emails from us they will have on the bottom, please do not reply to all in an effort to remind you not to reply to all board members. We typically recommend that you can set up a separate email account for CDD business or set up a folder to put all of your CDD related emails in it in the event there is a public records request your documents will not be intermingled.

#### E. Consideration of Resolution 2021-09 Electing Officers

Mr. Showe stated each time we elect a new board member we need to elect officers. The chair and vice chair are members of the board and the balance of the board are assistant secretaries and we ask that George Flint be secretary, myself assistant secretary and treasurer, Katie Costa of our office assistant treasurer.

On MOTION by Mr. Morris seconded by Mr. Franklin with all in favor Mr. Morris was elected chairman.

On MOTION by Mr. Clark seconded by Mr. Franklin with all in favor Scott Johnston was elected vice chairman.

On MOTION by Mr. Clark seconded by Mr. Morris with all in favor Resolution 2021-09 was approved reflecting the following offices: Mr. Morris chairman, Scott Johnston vice chairman, George Flint secretary, Jason Showe treasurer and assistant secretary, Jimmy Clark, Thomas Franklin, Susan Moss and Katie Costa assistant treasurer.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the May 19, 2021 Meeting

On MOTION by Mr. Clark seconded by Mr. Morris with all in favor the minutes of the May 19, 2021 meeting were approved.

#### FIFTH ORDER OF BUSINESS

Consideration of Resolution 2021-10 Approving the Conveyance of Real Property and Improvements

Ms. Trucco stated this is a conveyance from KHov, the developer to the district of two lift station tracts in Phases 3B and 4A. Those conveyances were contemplated by the original development plan for the development. We have a special warranty deed, which is going to transfer the real property tracts for the lift stations from KHov to the district to Toho and we have a bill of sale, which will transfer the associated improvements to the same parties and there is an agreement regarding taxes that is a promise from the developer that there are no outstanding taxes that would prohibit the district from transferring and owning the two lift station tracts. There is also an owner's affidavit, which is also a promise from the developer that there are no outstanding encumbrances on the two lift station tracts that would prevent the district from owning the tracts and conveying it to Toho. There is a certificate of the district engineer and David has already reviewed the conveyances and has signed it as well and that is required under the additional acquisition agreement that the district has signed off on.

On MOTION by Mr. Franklin seconded by Mr. Clark with all in favor Resolution 2021-10 was approved.

#### SIXTH ORDER OF BUSINESS

#### **Public Hearing**

On MOTION by Mr. Clark seconded by Mr. Morris with all in favor the public hearing was opened.

## A. Consideration of Resolution 2021-11 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations

Mr. Showe stated this resolution adopts the budget with any changes that the board may make today and will be attached to the resolution as Exhibit A. The budget is very similar to what

the board saw as the proposed budget. There is deficit funding used to keep the assessments at the same level. Later today we will ask the board to approve the deficit funding agreement with the developer; they fund a considerable portion of the budget. With the new development there will be additional expenses, but we don't know when those will come online and the developer will cover the costs beyond the assessments and the budget.

Mr. Morris stated I thought I heard at the May meeting a comment that for this coming fiscal year there would be no change in the homeowner contribution, but the following year would be a significant increase. Did you make that statement in May?

Mr. Showe stated I would make that statement again today.

Mr. Morris asked why?

Mr. Showe stated when you look at the revenue line in the budget you will see that the assessments levied on the property tax bill pay for about \$325,000 of the budget. The deficit funding that is paid directly by the developer in addition to the assessments on the lots they own is over \$400,000. When all the lots are platted we can no longer utilize the deficit funding, the costs of the district will have to be split over all the platted lots, which would necessitate all \$744,000 being assessed.

Mr. Morris stated that is assuming everything is built out by next fiscal year.

Mr. Showe stated this budget assumes 553 lots, which is full build out. KHov is paying assessments on any property they own that is not platted in addition to the deficit funding.

Mr. Morris asked does KHov expect to have everything done within a year?

Mr. Showe stated I believe the lots are supposed to be platted within the year, if it is not we may be able to continue this the following year, but I don't want to give you a false expectation.

Mr. Morris stated at the same time the assessment number being paid by the homeowners is only going to increase because of more homes are going to come online.

Mr. Showe responded this considers that all the property that the district likely will be maintaining in the future is going to be done. I don't expect the development of lots coming in is going to change the costs very much. This budget already assumes full build out, those 553 homes that are planned are already being assessed. Those 553 units only generate \$325,000 the total estimated cost to operate the district is \$744,000. The developer deficit funds on top of that amount.

Mr. Morris stated then for the last three years we have been paying less than we should have.

Mr. Showe stated we will open it up for audience comments.

A resident asked who has control over the budget?

Mr. Showe stated the board of supervisors.

A resident stated when you get in a situation where costs are always going up and especially when you talk about double or triple, every organization knows to take a look at the budget because we might start from the perspective that doubling the HOA fees is not an option. If you start with that, what would happen to the budget? That has to be on the table for something the board needs to consider because suddenly doubling the HOA fees.

Mr. Morris stated it is not the HOA fees, it is the CDD fees.

Mr. Showe stated more than half your maintenance budget is for water and sewer fees, that is the cost of watering the community. We do get a reimbursement from the HOA for the portion that goes to the homes.

On MOTION by Mr. Franklin seconded by Mr. Clark with three in favor and Mr. Morris opposed Resolution 2021-11 was approved.

## B. Consideration of Resolution 2021-12 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Showe stated Resolution 2021-12 will have the adopted budget as an exhibit and the assessment roll as an exhibit and will be transmitted to the property tax collector for inclusion on your tax bill.

Mr. Morris stated I want to make sure I understand. This is basically taking the number we developed here in the CDD and turning it over to Osceola County.

Mr. Showe stated correct. This translates the budget just adopted by the board onto the Tax roll.

On MOTION by Mr. Clark seconded by Mr. Morris with all in favor Resolution 2021-12 was approved.

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

#### SEVENTH ORDER OF BUSINESS Consideration of Deficit Funding Agreement

Mr. Showe stated next is the deficit funding agreement with KHov that has been handed out to you.

On MOTION by Mr. Franklin seconded by Mr. Clark with all in favor the fiscal year 2022 deficit funding agreement was approved.

#### **EIGHTH ORDER OF BUSINESS**

Ratification of Addendum to Agreement with Capital Land Management for Landscape Maintenance

Mr. Viasalyers stated this is just to ratify all the areas, the clubhouse, the new areas we are taking on from the developer that they conveyed recently, the common areas along the boulevard, the new entrance, some areas outside the entrance and couple ponds as well.

On MOTION by Mr. Clark seconded by Mr. Franklin with all in favor the agreement with Capital Land Management was ratified.

#### NINTH ORDER OF BUSINESS

Review and Acceptance of Fiscal Year 2020 Audit Report

Mr. Showe stated the audit had to be transmitted to the State of Florida by June 30<sup>th</sup> and that has been submitted. There are no current year findings or prior year findings and it is a clean audit.

On MOTION by Mr. Franklin seconded by Mr. Clark with all in favor the fiscal year 2020 audit was accepted.

#### TENTH ORDER OF BUSINESS

#### **Staff Reports**

#### A. Attorney

Ms. Trucco sated we have been working on the conveyance documents that you saw today in your agenda. We have also done some digging with regard to a question that came up at the last board meeting regarding use of golf carts on district property. There is a Florida Statute that permits the use of golf carts on public roads in self-contained retirement communities. It looks like they may be permissible and we reached out to the developer's team to ask for some backup and history of approval in the county and state level to qualify as a retirement community and we

also recently received the HOA documents and we wanted to quickly review those to confirm that we met all the requirements to be considered a retirement community in order to qualify per the statute to use golf carts on the district's roads.

#### B. Engineer

Mr. Kelly gave an overview of the work accomplished since the last meeting.

#### D. Manager

#### i. Approval of Check Register

On MOTION by Mr. Morris 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 2022 Meeting Schedule

On MOTION by Mr. Clark seconded by Mr. Franklin with all in favor the fiscal year 2022 meeting schedule reflecting meetings on the third Wednesday of the month was approved.

#### iv. Field Operations

Mr. Viasalyers stated I have been working with Capital Land on the annual palm pruning and that should be completed this week. Staff is continuing to work on getting a self-cleaning filter at the master meter to reduce the level of debris that is coming in from the reuse side.

#### ELEVENTH ORDER OF BUSINESS Other Business

There being none, the next item followed.

#### TWELFTH ORDER OF BUSINESS Supervisor's Requests

Mr. Morris stated I'm going to ask the attorney to listen, and I assume this is going to be on the record, I am unhappy with the way the two new board members were added to the board. This gentleman made a motion for the two members, they closed the motion and I was not given

the opportunity to nominate someone and they went ahead and approved it. Jason never asked if there was discussion, you never called a formal vote on that. I'm not that familiar with Robert's Rules of Order but I think this was pushed through and it was wrong. It is not the way it should have been done. You think that people who live here have a vested interest in what goes on here. We have three members of the board that do not live here and we should have homeowners who are responsible for this property and are paying for this property be the ones that should be on the board. I want to know and I'm asking the attorney this, there was a nomination made for two members, they approved and there was no discussion, no formal vote, and I did not have an opportunity to nominate anyone. Is this the way it is supposed to run?

- Ms. Trucco asked Jason was there a vote?
- Mr. Showe stated my understanding there was a motion by Mr. Clark a second by Tom, the board voted all in favor to approve.
  - Mr. Morris stated you did not ask for discussion and you did not have a formal vote.
- Mr. Franklin stated we did have a vote. It was all in favor because there was no negative vote.
  - Mr. Morris stated but you did not ask for additional nominations.
- Mr. Showe stated once a motion is made under Robert's Rules of Order, you have to vote on the motion that was made in the order it was made.
- Mr. Morris stated I understand that but that is all done before you call for a vote and you should be able to make additional nominations and you did not allow that.
- Mr. Showe stated once the motion was made and approved by the board there is no other vacancies on the board to fill.
- Mr. Franklin stated let the attorney review it and answer the question. If we have to correct something in the future we will correct it. By going through the minutes and everything that is really how we would handle it. Let the attorney review all the recordings.
  - Mr. Morris stated I would like you to review that.
- Mr. Showe stated if I have done something incorrectly we will make it right. There was no intention on me to discredit any resident.
- Mr. Morris stated that is fine, I don't think it was handled properly so I'm going to ask the attorney to review the recording.

Mr. Showe stated if I handled it improperly I apologize. I heard a motion I heard a second and with Robert's Rules of Order once a motion is made you have to deal with the motion.

Mr. Morris stated that I understand but that doesn't mean you hold the election before you ask for other nominations. You can't just have one nomination.

Mr. Showe stated he made a motion to appoint two people to the board, that motion was seconded and it was voted.

Mr. Morris stated I asked to make another nomination and you told me that since the nomination was seconded that no more nominations can be made.

Mr. Showe stated that motion had to be dealt with and if that motion is approved by the board then there are no other vacancies to fill.

Mr. Morris stated I should have been allowed to make another nomination.

A resident stated the board should have been open for nominations, is what should have happened.

Mr. Showe stated the board already received letters of interest from any interested parties. The board had three names of people who were interested.

Mr. Morris stated that is right and none of those were the person was Rick. You had that information.

On MOTION by Mr. Clark seconded by Mr. Franklin with all in favor the meeting adjourned at 2:58 p.m.

Secretary/Assistant Secretary	Chairman/Vice Chairman

# **SECTION IV**

#### **RESOLUTION 2022-01**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT APPROVING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2021 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Resolution 2020-09, the Windward Community Development District Board (the "Board") adopted a Budget for Fiscal Year 2021; and

**WHEREAS**, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2021.

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

- 1. The Budget for Fiscal Year 2021 is hereby amended and restated as set forth on the Fiscal Year 2021 Amended Budget attached hereto as "Exhibit A".
- 2. This Resolution shall take effect immediately upon adoption and be reflected in the monthly and Fiscal Year End 9/30/2021 Financial Statements and Audit Report of the District.

PASSED AND ADOPTED THIS 20th DAY OF OCTOBER, 2021.

ATTEST:	BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT
Secretary	By: Its:

## Windward

**Community Development District** 

Amended Budget FY 2021



## **Table of Contents**

1	-2	 General Fund

## Windward

## Community Development District

### Amended Budget General Fund

Description	Adopted Budget FY2021	Increase/	Amended Budget	
Revenues	112021	(Decrease)	FY2021	Actuals
Nevellues				
Assessments - Tax Roll/Direct	\$312,226	\$425	\$312,651	\$312,651
Deficit Funding	\$198,976		\$389,782	\$389,782
Carry Forward	\$0	\$88,734	\$88,734	\$174,530
Total Revenues	\$ 511,202	\$ 279,965	\$ 791,167	\$ 876,963
Expenditures				
Administrative				
Supervisors Fees	\$4,800	\$0	\$4,800	\$600
FICA Expense	\$367	\$0	\$367	\$46
Engineering	\$16,000	\$0	\$16,000	\$9,872
Attorney	\$25,000	\$0	\$25,000	\$17,493
Arbitrage	\$450	\$450	\$900	\$900
Dissemination	\$3,500	\$4,208	\$7,708	\$7,708
Annual Audit	\$4,200	\$0	\$4,200	\$4,200
Trustee Fees	\$5,000	\$0	\$5,000	\$3,717
Assessment Administration	\$5,000	\$0	\$5,000	\$5,000
Management Fees	\$36,050	\$0	\$36,050	\$36,050
Information Technology	\$1,800	\$0	\$1,800	\$600
Telephone	\$300	\$0	\$300	\$0
Postage	\$1,000	\$0	\$1,000	\$376
Travel Per Diem	\$660	\$0	\$660	\$0
Printing & Binding	\$500	\$0	\$500	\$46
Insurance	\$5,500	\$0	\$5,500	\$5,381
Legal Advertising	\$2,500	\$0	\$2,500	\$235
Other Current Charges	\$1,000	\$667	\$1,667	\$1,667
Office Supplies	\$400	\$0	\$400	\$47
Property Appraiser	\$500	\$0	\$500	\$110
Property Taxes	\$250	\$0	\$250	\$0
Boundary Expansion	\$0	\$12,669	\$12,669	\$12,669
Dues, Licenses & Subscriptions	\$175	\$0	\$175	\$175
Administrative Expenses	\$114,952	\$17,995	\$132,947	\$106,892

## Windward

## **Community Development District**

### Amended Budget General Fund

	Adopted	211	H-ST	1150	Amended		
William state in east that if a difficulty	Budget		Increase/		Budget		
Description	FY2021	(	Decrease)		FY2021	10	Actuals
Operation & Maintenance							
Field Services	\$15,450		\$0		\$15,450		\$15,450
Facility Maintenance	\$12,000		\$0		\$12,000		\$9,500
Telephone	\$3,500		\$0		\$3,500		\$0
Electric	\$26,000		\$49,778		\$75,778		\$75,778
Water & Sewer	\$210,000		\$151,448		\$361,448		\$361,448
Security Building Maintenance	\$10,000		\$0		\$10,000		\$9.680
Landscape Maintenance	\$63,000		\$47,343		\$110,343		\$110,343
Landscape Contingency	\$25,000		\$0		\$25,000		\$20,195
Property Insurance	\$6,000		\$0		\$6,000		\$2,713
Fountain Maintenance	\$4,200		\$0		\$4,200		\$3,870
Lake Maintenance	\$6,000		\$0		\$6,000		\$0
Irrigation Repairs	\$4,000		\$7,532		\$11,532		\$11,532
Lighting Maintenance	\$2,500		\$0		\$2,500		\$0
Monument Maintenance	\$1,400		\$380		\$1,780		\$1,780
Roadway Maintenance	\$2,200		\$850		\$3,050		\$3,050
Contingency	\$5,000		\$1,035		\$6,035		\$6,035
Transfer out	\$0		\$3,605		\$3,605		\$3,605
Operation & Maintenance	\$ 396,250	\$	261,970	\$	658,220	\$	634,979
Total Expenditures	\$ 511,202	\$	279,965	\$	791,167	\$	741,871
Excess Revenues/(Expenditures)	\$	\$	(0)	\$	(0)	\$	135,091

# SECTION V

Aquatic Weed Management, Inc. P.O. Box 1259 Haines City, FL 33845 863-412-1919



9/2/2021 Date Estimate # 1025

#### Name / Address

Windward CDD Governmental Management Services, 9145 Narcoossee Rd., Ste A206 Orlando, FL 32827

P.O. # **Terms** 

**Due Date** 

9/2/2021

Other

Description		Qty	Rate	Total
Monthly pond herbicide maintenance of include treatments for ALL vegetation and floating) within the ordinary high w \$/treatment.	on 3 ponds. Services (emerged, submerged	12	300.00	3,600.00
Thank you for your waterweed1@aol.com	business! 863-412-1919	Subtotal Sales Tax Total	× (0.0%)	\$3,600.00 \$0.00 \$3,600.00

863-412-1919 863-438-0087

# **SECTION VI**



951 Yamato Road • Suite 280 Boca Raton, Florida 33431 (561) 994-9299 • (800) 299-4728 Fax (561) 994-5823 www.graucpa.com

September 22, 2021

Board of Supervisors Windward Community Development District c/o GMS - CFL, LLC 219 E. Livingston Street Orlando, FL 32801

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, 2021. 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, 2021. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2021 audit.

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.

#### **Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **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 AT C/O GOVERNMENTAL MANAGEMENT SERVICES — CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$6,300 for the September 30, 2021 audit. The fee for each annual renewal will be agreed upon separately.

This agreement provides for a contract period of one year. This agreement may be renewed for one additional one-year term subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately. If the District agrees to subsequent renewals, the fee for fiscal year 2022 will not exceed \$6,400, unless there is a change in activity by the District which results in additional audit work or if additional 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 cause, 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 2019 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
on 2
Antonio J. Grau
RESPONSE:
This letter correctly sets forth the understanding of Windward Community Development District.
Ву:
Title:
Date:





Peer Review Program

FICPA Peer Review Program Administered in Florida by The Florida Institute of CPAs

AICPA Poer Review Program Administered in Florida by the Florida Institute of CPAs

February 20, 2020

Antonio Grau Grau & Associates 951 Yamato Rd Ste 280 Boca Raton, FL 33431-1809

Dear Antonio Grau.

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent. System Review of your firm. The due date for your next review is. December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely, FICPA Pen Review Committee

Peer Review Team FICPA Peer Review Committee paul@ficpa.org 800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 571202





# SECTION 1

# **Windward**Community Development District

### Summary of Check Register

August 01, 2021 to September 30, 2021

Fund	Date	Check No.'s	Amount
General Fund			
	8/27/21	386-389	\$ 18,440.28
	9/3/21	390	\$ 1,938.05
	9/15/21	391-392	\$ 3,414.39
	9/24/21	393	\$ 29.98
	9/29/21	394-404	\$ 39,720.12
Total			\$ 63,542.82

PAGE		
RUN 10/13/21		
YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER	WINDWARD CDD - GENERAL FUND	BANK A GENERAL FUND
	*** CHECK DATES 08/01/2021 - 09/30/2021 ***	

13,277.65 000395	1 1 1 1 1		CAPITAL LAND MANAGEMENT CORP.	1 1	 
	12,236.00	*	-538( P 21		
	1,041.65	*	/21 211531 202108 320-53800~46400 IRRIGATION REPAIRS AUG 21	00031	9/29/2
152.00 000394		 	1 1 1 1	1 1 1	! ! !
I I I	152.00	  *   	1 S231804 202108 320-53800-57400 GATE MAINTENANCE 8/23/21	00014	9/29/2
29.98 000393	29.98	*	/21 7-493-57 202109 3 REIMBURSEMENT FE	9/24/21 00040	9/24/2
2,579,15 000392	2,579.15	*	<b>м</b> Ι _	9/15/21 00002	9/15/2
835.24 000391	00.44.00 	 	O/23/21 ZIDIS ZUZIUO SZU-3380U-480/UU ADD LANDSCAPE ~ NEW PLANT CAPITAL LAND MANAGEMENT CORP.	! ! !	 
	291.24	*	8/20/21 211504 202108 320-53800 ADD LANDSCAPE - NEW PLAN	9/15/21 00031	9/15/2
1,938.05 000390			WINDWARD CDD/US BANK	1	1
1 1 1 1 1 1	1,938.05	   *   	9/02/21 09022021 202109 300-20700-10000 TXFER TAX RECEIPTS-S2018	9/03/21 00025	9/03/2
132.68 00	0		ACETING 7/8/21 OSCEOLA NEWS GA	07000 17/17/0	2/12/0
2,152.22 000388		1 1	LATHAM, LUNA, EDEN & BEAUDINE, LLP	1	1
	1,012.00	*	202106 31 SERVICES-EX		
	.22	     * 	7/22/21 98764 202106 310-51300-3 TEGAL SERVICES - ITIME 21	0000	8/27/2
13,123.00 000387		 	CAPITAL LAND MANAGEMENT CORP.	1	1
	12,236.00	*	8/01/21 211417 202108 320-53800-46800 LANDSCAPE MAINT AUG 21		
1 1 1 1 1 1	887.00	   *     	7/27/21 211394 202107 320-53800-46400	00031	8/27/2
3,032.38 000386		 	GATE REPAIR //9/21 ACCESS CONTROL TECHNOLOGIES, INC.	1	1
	3,032.38	*	7/31/21 S230495 202107 320-53800-57400	8/27/21 00014	8/27/2
AMOUNT #	AMOUNT	STATUS	DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	C VEND#	CHECK
			BANK A GENERAL FUND		ı

WWRD --WINDWARD-- IARAUJO

PAGE AP300R \*\*\* CHECK DATES 08/01/2021 - 09/30/2021 \*\*\* BANK A GENERAL FUND BANK A GENERAL FUND

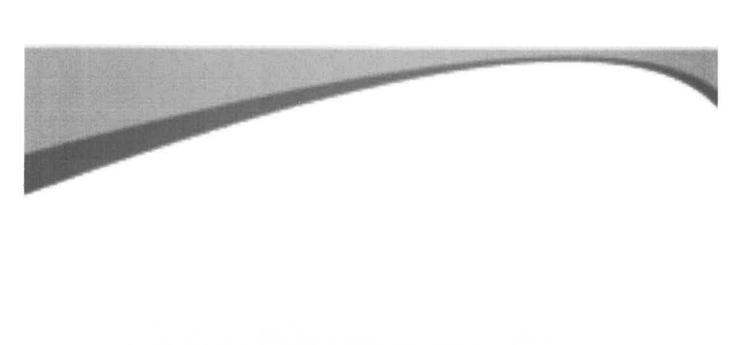
7

AMOUNT #	8,378.00 000396	1,500.00 000397	1 1 1 1 1	8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ı .	602.96 000401	1 1 1 1 1 1
AMOUNT	8,378.00	1,500.00	583.33 583.33 44.99 1,287.50	300.000	1,059.42	602.96	583.33
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VEND# DAT	005 9/10	039 8/05	9/01/21 9/01/21 9/01/21 9/01/21 9/01/21 9/01/21	012 8/01 9/01	011 8/31		·
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PAGE 3	AMOUNT #					5,492.15 000402	1 1 1 1	3,012.50 000403	1 1 1	175.00 000404		
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AP300R *** CHECK DATES 08/01/2021 - 09/30/2021 *** WINDWARD CDD - GENERAL FUND BANK A GENERAL FUND	CHECK VEND#INVOICEEXPENSED TO  DATE DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	8/01/21 128 202108 310-51300-42000 *	8/01/21 128 202108 310-51300-42500 *	8/01/21 129 202108 320-53800-12000 *	8/01/21 TANNANGEMENT AUGZ1 8/01/21 130 202108 320-53800-34100 FACTITITY MAINTENANCE	GOVERNMENTAL MANAGEMENT SERVICES-CF	9/29/21 00011 7/30/21 18-021(4 202106 310-5130-31100 *	POULOS & BENNETT	9/29/21 00038 4/08/21 39459 202104 320-53800-57400 *	TERRYS ELECTRIC INC	TOTAL FOR BANK A	TOTAL FOR REGISTER
AP *	_						, o,		6	i		

## SECTION 2



Community Development District

Unaudited Financial Reporting September 30, 2021



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Balance Sho	Sheet
General Fund Income Stateme	ment
Series 2018 - A1 Debt Service Income Stateme	ment
Series 2018 - A2 Debt Service Income Stateme	ment
Series 2020 - A1 Debt Service Income Stateme	ment
Series 2020 - A2 Debt Service Income Stateme	ment
Series 2018 Capital Projects Income Stateme	ment
Series 2020 Capital Projects Income Stateme	ment
Month To Mon	lonth
Long Term Debt Summa	mary
Assessment Receipt Schedu	dule

## Community Development District Combined Balance Sheet

September 30, 2021

	General Fund	L	ebt Service Fund	Cai	oital Projects Fund	Gove	Totals rnmental Funds
Assets:							
Cash	\$ 122,230	\$	-	\$	-	\$	122,230
Prepaid Expense	\$ 8,378	\$	-	\$	-	\$	8,378
Investments							
Series 2018 A-1/A-2							
Reserve A-1	\$ -	\$	121,730	\$	-	\$	121,730
Reserve A-2	\$ -	\$	39,295	\$	_	\$	39,295
Revenue	\$ -	\$	107,428	\$	-	\$	107,428
Prepayment A-2	\$ -	\$	180,821	\$	_	\$	180,821
Construction	\$ -	\$	-	\$	5,270	\$	5,270
Series 2020 A-1/A-2							•
Reserve A-1	\$ -	\$	127,656	\$	_	\$	127,656
Reserve A-2	\$ -	\$	177,201	\$	-	\$	177,201
Revenue	\$ -	\$	11	\$	_	\$	11
Interest A-1	\$ -	\$	89,257	\$	5.7	\$	89,257
Interest A-2	\$ -	\$	176,232	\$	(176)	\$	176,232
Prepayment A-2	\$ -	\$	233,758	\$	_	\$	233,758
Construction	\$ -	\$	3	\$	8,004,787	\$	8,004,787
Cost of Issuance	\$ -	\$	2	\$	59,578	\$	59,578
Due From Other	\$ 16,376	\$	2	\$	62	\$	16,376
Total Assets	\$ 146,984	\$	1,253,389	\$	8,069,635	\$	9,470,008
Liabilities:							
Accounts Payable	\$ 4,423	\$	-	\$	-	\$	4,423
Due To Other	\$ 7,470	\$	-	\$	-	\$	7,470
Total Liabilities	\$ 11,893	\$		\$		\$	11,893
Fund Balances:							
Unassigned	\$ 135,092	\$	-	\$	_	\$	135,092
Assigned for Debt Service	\$ =	\$	1,253,389	\$	_	\$	1,253,389
Assigned for Capital Projects	\$ *	\$		\$	8,069,635	\$	8,069,635
Total Fund Balances	\$ 135,092	\$	1,253,389	\$	8,069,635	\$	9,458,115
Total Liabilities & Fund Balance	\$ 146,984	\$	1,253,389	\$	8,069,635	\$	9,470,008

#### Community Development District

#### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	Proi	ated Budget		Actual	J. J. P.	
	Budget	The	09/30/21	Thr	u 09/30/21		Variance
Revenues							
Assessments - Tax Roll/Direct	\$ 159,059	\$	159,059	\$	159,483	\$	424
Assessments - Direct Billed	\$ 153,167	\$	153,167	\$	153,168	\$	1
Deficit Funding	\$ 198,976	\$	198,976	\$	389,782	\$	190,806
Total Revenues	\$ 511,202	\$	511,202	\$	702,433	\$	191,231
Expenditures:							
General & Administrative:							
Supervisors Fees	\$ 4,800	\$	4,800	\$	600	\$	4,200
FICA Expense	\$ 367	\$	367	\$	46	\$	321
Engineering	\$ 16,000	\$	16,000	\$	9,872	\$	6,128
Attorney	\$ 25,000	\$	25,000	\$	17,493	\$	7,507
Arbitrage	\$ 450	\$	450	\$	900	\$	(450)
Dissemination	\$ 3,500	\$	3,500	\$	7,708	\$	(4,208)
Annual Audit	\$ 4,200	\$	4,200	\$	4,200	\$	-
Trustee Fees	\$ 5,000	\$	5,000	\$	3,717	\$	1,283
Assessment Administration	\$ 5,000	\$	5,000	\$	5,000	\$	-
Management Fees	\$ 36,050	.\$	36,050	\$	36,050	\$	(0)
Information Technology	\$ 1,800	\$	1,800	\$	600	\$	1,200
Telephone	\$ 300	\$	300	\$	-	\$	300
Postage	\$ 1,000	\$	1,000	\$	376	\$	624
Travel Per Diem	\$ 660	\$	660	\$	-	\$	660
Printing & Binding	\$ 500	\$	500	\$	46	\$	454
Insurance	\$ 5,500	\$	5,500	\$	5,381	\$	119
Legal Advertising	\$ 2,500	\$	2,500	\$	235	\$	2,265
Other Current Charges	\$ 1,000	\$	1,000	\$	1,667	\$	(667)
Office Supplies	\$ 400	\$	400	\$	47	\$	353
Property Appraiser	\$ 500	\$	500	\$	110	\$	390
Property Taxes	\$ 250	\$	250	\$	-	\$	250
Dues, Licenses & Subscriptions	\$ 175	\$	175	\$	175	\$	-
Boundary Expansion	\$ -	\$	-	\$	12,669	\$	(12,669)
Total General & Administrative:	\$ 114,952	\$	114,952	\$	106,892	\$	8,060

#### **Community Development District**

#### **General Fund**

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

		Adopted		rated Budget		Actual	
	22	Budget	Thr	u 09/30/21	Thr	09/30/21	Variance
Operation & Maintenance							
Field Expenses							
Field Services	\$	15,450	\$	15,450	\$	15,450	\$ -
Facility Maintenance	\$	12,000	\$	12,000	\$	9,500	\$ 2,500
Telephone	\$	3,500	\$	3,500	\$	-	\$ 3,500
Electric	\$	26,000	\$	26,000	\$	75,778	\$ (49,778)
Water & Sewer	\$	210,000	\$	210,000	\$	361,448	\$ (151,448)
Security Building Maintenance	\$	10,000	\$	10,000	\$	9,680	\$ 320
Landscape Maintenance	\$	63,000	\$	63,000	\$	110,343	\$ (47,343)
Landscape Contingency	\$	25,000	\$	25,000	\$	20,195	\$ 4,805
Property Insurance	\$	6,000	\$	6,000	\$	2,713	\$ 3,287
Fountain Maintenance	\$	4,200	\$	4,200	\$	3,870	\$ 330
Lake Maintenance	\$	6,000	\$	6,000	\$	-	\$ 6,000
Irrigation Repairs	\$	4,000	\$	4,000	\$	11,532	\$ (7,532)
Lighting Maintenance	\$	2,500	\$	2,500	\$	-	\$ 2,500
Monument Maintenance	\$	1,400	\$	1,400	\$	1,780	\$ (380)
Roadway Maintenance	\$	2,200	\$	2,200	\$	3,050	\$ (850)
Contingency	\$	5,000	\$	5,000	\$	6,035	\$ (1,035)
Total Operations and Maintenance Expenses	\$	396,250	\$	396,250	\$	631,374	\$ (235,124)
Total Expenditures	\$	511,202	\$	511,202	\$	738,266	\$ (227,064)
Other Financing Sources /(Uses)							
Transfer In/Out	\$	-	\$	-	\$	(3,605)	\$ (3,605)
Total Other Financing Sources (Uses)	\$		\$		\$	(3,605)	\$ (3,605)
Excess Revenues (Expenditures)	5	0	WES	V 676	\$	(39,438)	
Fund Balance - Beginning	\$	-T			\$	174,530	
Fund Balance - Ending		0	12	1555 B 166	5	135,092	

#### **Community Development District**

#### Debt Service Fund - Series 2018-A1

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted Budget	THE RESERVE OF THE PERSON NAMED IN	ated Budget	Thr	Actual 09/30/21		Variance
Revenues							
Special Assessments - 2018 A1	\$ 243,648	\$	243,648	\$	244,298	\$	650
Interest Income	\$ 500	\$	500	\$	13	\$	(487)
Total Revenues	\$ 244,148	\$	244,148	\$	244,311	\$	163
Expenditures:							
Series 2018A-1							
Interest - 11/1	\$ 95,983	\$	95,983	\$	95,983	\$	-
Principal - 5/1	\$ 50,000	\$	50,000	\$	50,000	\$	-
Interest - 5/1	\$ 95,983	\$	95,983	\$	95,983	\$	-
Total Expenditures	\$ 241,965	s	241,965	\$	241,965	\$	
Other Sources/(Uses)							
Transfer in/Out	\$ -	\$	-	\$	3,605	\$	3,605
Total Other Financing Sources (Uses)	\$ 	\$	•	\$	3,605	\$	3,605
Excess Revenues (Expenditures)	\$ 2,183		HI HES	\$	5,951	W.	
Fund Balance - Beginning	\$ 98,656			\$	222,057		
Fund Balance - Ending	\$ 100,839			5	228,008	No. of	

#### Community Development District

#### Debt Service Fund - Series 2018-A2

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted Budget		rated Budget	Th	Actual ru 09/30/21		Variance
Revenues							
Special Assessments - 2018 A2	\$ 138,330	\$	138,330	\$	77,700	\$	(60,630)
Assessments - Prepayment	\$ -	\$	-	\$	1,550,371	\$	1,550,371
Interest income	\$ 500	\$	500	\$	29	\$	(471)
Total Revenues	\$ 138,830	\$	138,830	\$	1,628,100	\$	1,489,270
Expenditures:							
Series 2018A-2							
Special Call - 11/1	\$ 300,000	\$	300,000	\$	1,725,000	\$	(1,425,000)
Interest - 11/1	\$ 77,865	\$	77,865	\$	93,235	\$	(15,370)
Special Call - 2/1	\$ -	\$	-	\$	580,000	\$	(580,000)
Interest - 2/1	\$ -	\$	-	\$	8,410	\$	(8,410)
Special Call - 2/1	\$ -	\$	-	\$	85,000	\$	(85,000)
Interest - 5/1	\$ 69,165	\$	69,165	\$	41,760	\$	27,405
Total Expenditures	\$ 447,030	\$	447,030	\$	2,533,405	\$	(2,086,375)
Other Sources/(Uses)							
Transfer in/Out	\$ -	\$		\$	-	\$	-
Total Other Financing Sources (Uses)	\$ ــــــــــــــــــــــــــــــــــــــ	\$	*	\$		\$	
Excess Revenues (Expenditures)	\$ (308,200)			\$	(905,305)		white
Fund Balance - Beginning	\$ 377,865			\$	1,126,571		P (45)
Fund Balance - Ending	\$ 69,665	1980		\$	221,266	g - 25	

#### Community Development District

#### Debt Service Fund - Series 2020-A1

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

		pted lget	Prorated Thru 09	l Budget /30/21	The	Actual 1.09/30/21		Variance
Revenues								
Interest Income	\$	-	\$	-	\$	11	\$	11
Total Revenues	\$		\$	161	\$	11	\$	11
Expenditures:								
Series 2020A-1								
Interest - 11/1	\$	-	\$	-	\$	90,243	\$	(90,243)
Principal - 5/1	\$	-	\$		\$	15	\$	-
Interest-5/1	\$	-	\$	-	\$	- 0	\$	-
Total Expenditures	\$		\$		\$	90,243	\$	(90,243)
Other Financing Sources/(Uses)								
Bond Proceeds	\$	×	\$	-	\$	307,150	\$	307,150
Total Other Financing Sources (Uses)	\$		\$		\$	307,150	\$	307,150
Excess Revenues (Expenditures)	\$			8 B	\$	216,919	T.	
Fund Balance - Beginning	\$				\$			
Fund Balance - Ending	5			The same	\$	216,919		

#### Community Development District

#### Debt Service Fund - Series 2020-A2

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

	Ado	Contract of the Contract of th		l Budget		Actual		
	Buc	get	Thru 09	/30/21	Thr	u 09/30/21		Variance
Revenues								
Interest Income	\$	-	\$	3	\$	19	\$	19
Assessments - Prepayments	\$	-	\$		\$	233,758	\$	233,758
Total Revenues	\$		\$		\$	233,777	\$	233,777
Expenditures:								
Series 2020A-2								
Interest - 11/1	\$	-	\$	*	\$	178,178	\$	(178,178)
Principal - 5/1	\$	-	\$	8	\$	-	\$	-
Interest-5/1	\$		\$	-	\$	-	\$	-
Total Expenditures	\$		\$		\$	178,178	\$	(178,178
Other Financing Sources/(Uses)								
Bond Proceeds	\$	-	\$	-	\$	531,597	\$	531,597
Total Other Financing Sources (Uses)	\$		\$		S	531,597	\$	531,597
Excess Revenues (Expenditures)	\$			SECTION OF	\$	587,196		
Fund Balance - Beginning	\$				\$			THE W
Fund Balance - Ending	\$				S	587,196	COLUMN TO	

#### Community Development District

#### Capital Projects Fund - Series 2018

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

		Adopted Budget			d Budget //30/21		Actual 09/30/21	v	ariance
Revenues									
Interest	\$	-		\$	-	\$	0	\$	0
Total Revenues	\$			\$		\$	0	\$	0
Expenditures:									
Capital Outlay	\$			\$	-	\$	-	\$	-
Total Expenditures	\$	turki katura	KI k	\$		\$		s	To the
Other Financing Sources/(Uses)									
Transfer In/Out	\$	-		\$	-	\$	-	\$	-
Total Other Financing Sources (Uses)	\$			\$	ь,	\$	*	\$	
Excess Revenues (Expenditures)	\$			L 198		\$	0	Here	
Fund Balance - Beginning						\$	5,270		
Fund Balance - Ending	- S	世」三世市によ				S	5,270		WN SH

#### Community Development District

#### Capital Projects Fund - Series 2020

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

		Adopted Budget			d Budget //30//21	Th	Actual nn 09/30/21		Variance
Revenues									
Interest	\$		•	,\$	-	\$	395	\$	395
Total Revenues	\$		*	\$		\$	395	\$	395
Expenditures:									
General & Administrative:									
Capital Outlay	\$		-	\$	-	\$	2,950,058	\$	(2,950,058)
Capital Outlay-COI	\$		9	\$	-	\$	387,225	\$	(387,225)
Total Expenditures	\$		÷	\$		\$	3,337,283	\$	(3,337,283)
Other Financing Sources/(Uses)									
Bonds Proceeds	\$		s	\$	-	\$	11,401,253	\$	11,401,253
Total Other Financing Sources (Uses)	\$			\$		\$	11,401,253	\$	11,401,253
Excess Revenues (Expenditures)	\$					\$	8,064,364		
Fund Balance - Beginning	\$		*			\$	-		
Fund Balance-Ending	5					\$	8,064,364	100	

Windward Community Development District Month to Month

Particular   Par	CONTRACTOR OF THE PERSON NAMED IN	į	ž	į	2	1	ā	Medical to a	TORING			1000		3		12	i.	
the controlled control	Reyenues																	5
1, 194   1	Assessments - Tax Roll/Direct	**		30,754	118,517	\$ 2,927	**	2,401 \$	1,216 \$	2,403 \$	•	1,265	•	•		•	*	159,483
	Assessments - Direct Billed	•••		0	76,584		۰.	38,292 \$	<b>59</b> 5	9	38,292		<b>49</b> ·	•			*	153,168
	Denatrunding	•	13,094 \$	30,155	1,688	286	•	•	5,445 \$	\$ 2597	3,284	525		163,120 \$	41,346 \$	127,905	₩ ••	389,782
Deficiency of the control of the con	Total Revenues	*			196,789		40			5,035 \$	41,576	1,790	*	163,120 \$	41,346 \$	127,905	7	702,433
Authority   Auth	Expenditures:																	
orthorized         1	General & Administrative.																	
State   Stat	Sunaryleone Road	•			,	200		o i				Date	•	•	9			90
Continue c	Notes and the second of the se	• •		10						. ,		15	• •		15 4	•	• •	900
State   Stat	Engineering			1.109		13.194		1.500 \$	2.560 \$		505	3.013		1.059 \$	131	,		9.872
the third between the control of the	Attorney	· ~		2,828 \$	2,858	842		2,345 \$	1,486 \$	\$ 628	1,293	1,140	• •	2,579 \$	289			17.493
tation that the control of the contr	Arbitrage	5					44		100	\$ 006		,	- 44			,		906
tentification of the control of the	Dissemination	•	292	283	683	1,083		583	283	283	583	1.083		, FB2	283	' er		7 700
The control of the co	Annual Andle		* *	-	200	7007	• •	700	000	1500	7 000	7,003	•	200	707	500		9077
This problem page 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Tricks Bose				2717					one in	2			•	11			1 1 0
succinementations	A Laboratory Administration	•		•	17/6			,		,		'		• •			, ,	3,717
material property of the prope	Assessment Administration		\$ 000's	, ;	' '								, e		2	•		2,000
State   Stat	Management Fees	<b>,</b>	3,004 \$	3,004 \$	3,004	3,004	<b>•</b>	3,004 \$	3,004	3,004 \$	3,004	3,004	s	3,004 \$	3,004 \$	3,004	50	36,050
Figure   F	nformation Technology	•	20 \$	20 \$	20	20	••	\$ 05	20	20	50 \$	20	40	20 \$	20 \$	20		900
The the control of a control of	<b>Telephone</b>	**	•	•	•		**	••	•	•	•	•	5	<b>5</b>	\$	•		1
Entiting S	Postage	•	34 \$	54 \$	35	10	••	<b>\$</b>	32 \$	•	36 \$	37	44	4	58 \$	75	8	376
Satisfiestic Satis	Cravel Per Diem	*	*	\$	•		**	*	•	,	<u>.</u>		**	49	•		•	•
severence see see see see see see see see see s	Trinding & Binding	•	2 \$		12 1		<b>47</b>	2	12 \$	-	5	2		*	\$		*	46
wentichappened S	nsurance	*	5,381 \$		•		55	•	•	,	1	•	5	*	•	,		5.381
recreticing to the control of the co	Jegal Advertising	•	103 \$	5			49	•	1	,		•	- 51	133 \$		٠	,	235
Page 14 Page 1	Other Current Charges	49	**	465 \$	126	139	40	120 \$	127 \$	389 \$	33	41		178 \$	38	12		1.667
The property of the property o	Office Supplies		9	0	0		•	. 0	•	•	50	44		4	5 0	٩		47
Think state of the control of the co	roperty Appraiser	•	1	•	9	,	-	110 \$				•	•					110
Section of the contribution of the contribu	Property Taxes												,		•			'
Perpendiction         S         1,671 S         1,155 S         791 S         3,479 S         6,479 S         1,421 S         1,422 S         1,422 S         1,429 S <th< td=""><td>Dues, Licenses &amp; Subscriptions</td><td>5</td><td>175 \$</td><td>•</td><td>,</td><td></td><td>•</td><td>•</td><td>•</td><td>•</td><td></td><td>•</td><td></td><td>*</td><td>•</td><td>•</td><td>. 45</td><td>175</td></th<>	Dues, Licenses & Subscriptions	5	175 \$	•	,		•	•	•	•		•		*	•	•	. 45	175
Particle   Statistic   Stati	loundary Expansion	49	3,088 \$	,	1,871	1,094	45	1,155 \$	791 \$	3,019 \$	641 \$	1,012	69	. 2	- 47	•		12,669
man & Mathemanical Control         5,1200	Caball Continued in a South Samuel Con-		246.30		Option the		4	a mine	4 00000	40000	4 6000			4	a comment		3	1
Parameter   1,288	Post Service at a companion of the	•	4 17777		96777		*	8 7/99	8,046	10,274	O,BST 5	13,844	ri I	\$ 0647	4,078 \$	30725	116	106,892
Prometer         1,288 s         <	geration & Maintenance																	
Views         1,288         1,1288 <td>Field Expenses</td> <td></td>	Field Expenses																	
Additional formation of the contribution of th	Field Services	49	1.288 \$			1,288	41	1.288 \$	1.288 \$	1.288 \$	1.288	1.288		1.288 \$	1.288 \$	1.288		15.450
Section   Sect	John Malatan Samo		1000			1 000		* 000	4 000	0000	4 000	100		900	001	000	•	
Severing Sev	raciny mannenance	•	e non'r		,	1,000	•	T*000*T	1,000	1,000	7,000	1,000	^	2000	200	nae	•	2,500
Sewer         3 Advise         3 Advise         3 Advise         3 Advise         4 Advise <t< td=""><td>addione</td><td>•</td><td></td><td>4</td><td>0100</td><td></td><td>4</td><td>4</td><td>4</td><td>4</td><td>4</td><td></td><td>•</td><td></td><td>•</td><td>,</td><td>, ,</td><td>·</td></t<>	addione	•		4	0100		4	4	4	4	4		•		•	,	, ,	·
5         3477         5         21346         5         25544         5         1755         5         21468         5         7765         5         11765         5         11765         5         7765         5	rieduic	^	4 260'T	* 176	7,639	4,133	,	3,/11	4,818	887'/	6,403	1,681	n .	16,551 \$		11,331		B//'s/
\$ 6,324 \$ 7,765 \$ 7,765 \$ 7,765 \$ 7,786 \$ 7,885 \$ 7,76	Water & Sewer	n 1	33,437 \$	21,346 \$	26,455	820,028	n 1	3,544 \$	18,952 \$	21,438 \$	\$ 96/	62,347	, ·	41,041 \$	32,849 \$	39,215	39	1,448
\$ 6,924 \$ 77,65 \$ 77,65 \$ 77,65 \$ 77,65 \$ 77,755 \$ 12,25 \$ 12,	security Building Maintenance	и -	492 \$	129 \$	1		w .	177 \$		175 \$		4,919	<b>,</b>	3,635 \$	152 \$	•	<b>.</b>	9,680
\$ 9,882 \$ . \$ 1,172 \$ . \$ 2,180 \$ 1,459 \$ 506 \$ 2,180 \$ . \$ 835 \$	andscape Maintenance	s,	6,924 \$	7,765 \$	7,765	7,765		1,765 \$	7,885 \$	7,765 \$	2,765	12,236	••	12,236 \$	12,236 \$	12,236	11	10,343
\$ 2773 \$ 3.0 \$ 300 \$ 300 \$ 300 \$ 300 \$ 300 \$ 300 \$ 300 \$ 300 \$ 3.0	andscape Condugency	s ·	9,682 \$		3	1,172	<b>.</b>	ų.	2,180 \$	1,459 \$	\$ 905	2,180			832 \$	2,180	5	20,195
\$ 1,366 \$ \$ 2,17 \$ 695 \$ 1,970 \$ 2,088 \$ 585 \$ 478 \$ 683 \$ 887 \$ 2,564 \$ 300 \$ 3	roberty insurance	vo .	2,713 \$		•		<b>.</b>		•				· ·		,	•	(A)	2,713
\$ 1,366 \$ \$ 217 \$ 695 \$ 1,970 \$ 2,088 \$ 585 \$ 478 \$ 683 \$ 887 \$ 2,564 \$ \$ \$ \$ 1,366 \$	Jountain Maintenance	u	\$ 0.45	300	300	300	<b>5</b> 0	300	300 \$	300 \$	300	300	••	300	300	300	•	3,870
\$ 1,366 \$ . \$ 217 \$ 699 \$ 1,970 \$ 2,088 \$ 585 \$ 478 \$ 683 \$ 887 \$ 2,564 \$ 8	ake Maintenance			•													•	•
\$ \$ 1,165 \$ \$ \$ 615 \$ \$ \$ 6.5 \$ \$ 6.5 \$ \$ 6.5 \$ \$ 6.5	न्त्रgation Repairs	v	1,366 \$		217	: 695		1,970 \$	2,088 \$	585	478 \$	683	'n	\$ 288	2,564 \$			11,532
5 - 5 1,155 5 - 5 1,155 5 - 5 1,55 5 - 5 1,55 5 - 5 1,5 5 1,	Ighting Maintenance		•	!	,			1	•	,	•							•
\$ - 5 5050 \$ - 5 7500 \$ - 5 - 5 786 \$ 630 \$ - 5 - 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5	Monument Maintenance	, a	,	1,165 \$	,		, e	615 \$	vs ·			٠			2	•	·	1,780
\$ 58263 \$ 36,073 \$ 45,064 \$ 36,539 \$ 42,043 \$ 32,53 \$ 786 \$ 630 \$ . \$ 7,6448 \$ 13,00 \$ \$ 79,184 \$ 45,049 \$ 12,133 \$ 39,796 \$ 12,134 \$ 47,184 \$ 12,457 \$ 112,633 \$ 76,448 \$ 12,134 \$ 12,134 \$ 13,00 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	Road way Maintenance	w .	9	3,050 \$		' !	<b>.</b>		1	•			<b>.</b>	*			v1	3,050
Scales         Scales<	Contingency			10 \$		176		2,880 \$	\$ 25	\$ 984	\$ 089		<b>.</b>		1,500 \$		5	6,035
\$ 79,284 \$ 45,040 \$ 54,212 \$ 35,754 \$ 47,210 \$ 52,257 \$ 27,810 \$ 126,477 \$ 84,034 \$ 56,907 \$ \$ (3,603) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Total Operations and Meintenance Expense	lI		36,975 \$	45,864	36,558	44	3,249 \$	38,562 \$	42,003 \$	21,167 \$	112,633			52,224 \$	62,049	63	631,374
\$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ .	Total Service Mercan		1	98	200	30.704		9 121 4	47.510 4	40.569	20 010 00	*******		* ***	4	STATE STATE	,	200.000
. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$.				10										e montan	TAL SALES			00000
	Teach the source of the second																	
	fransfer in/Out	•	6					••	1	1			us.				•	(309'E)
	Dotal Deber-Pinemetra Sources (Uses)	•	\$ (509'E)	*				**			•	,						(3,665)
																	l	
			The same of the sa		ı			THE PERSON NAMED IN COLUMN 1										

#### 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
PRINCIPAL PAYMENT - 05/01/20 (\$50,000)
PRINCIPAL PAYMENT - 05/01/21 (\$50,000)

CURRENT BONDS OUTSTANDING \$3,360,000

#### 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 \$41,760
RESERVE FUND BALANCE \$39,295

BONDS OUTSTANDING - 11/07/18 \$4,120,000 SPECIAL CALL - 05/01/19 (\$150,000) SPECIAL CALL - 08/01/19 (\$245,000) SPECIAL CALL - 11/01/19 (\$330,000) SPECIAL CALL - 02/01/20 (\$200,000) SPECIAL CALL - 05/01/20 (\$205,000) SPECIAL CALL - 08/01/20 (\$305,000) SPECIAL CALL - 11/01/20 (\$665,000) SPECIAL CALL - 02/01/21 (\$580,000) SPECIAL CALL - 05/01/21 (\$85,000)

CURRENT BONDS OUTSTANDING \$1,355,000

#### SERIES 2020A-1, SPECIAL ASSESSMENT REVENUE BONDS

INTEREST RATES: 3.00%, 3.650%, 4.250%, 4.500%

MATURITY DATE: 5/1/2051

RESERVE FUND DEFINITION 50% MAXIMUM ANNUAL DEBT SERVICE

RESERVE FUND REQUIREMENT \$127,656
RESERVE FUND BALANCE \$127,656

BONDS OUTSTANDING - 10/29/20 \$4,230,000

CURRENT BONDS OUTSTANDING \$4,230,000

#### SERIES 2020A-2, SPECIAL ASSESSMENT REVENUE BONDS

INTEREST RATES: 4.400%

MATURITY DATE: 11/1/2035

RESERVE FUND DEFINITION 50% MAXIMUM ANNUAL INTEREST

RESERVE FUND REQUIREMENT \$177,199
RESERVE FUND BALANCE \$177,201

BONDS OUTSTANDING - 10/29/20 \$8,010,000

CURRENT BONDS OUTSTANDING \$8,010,000

Community Development District Special Assessment Receipts Fiscal Year 2021

							\$ 159,059.00	\$ 00:	243,648.00	402,707.00
						Gross	\$ 169,211.70	.70 \$	259,200.00	428,411.70
		TOTAL /	<b>ASSESSMENT LEVY</b>							
							,	SSESSED T	ASSESSED THROUGH COUNTY	ŢŢ
							39.50%		60.50%	100.00%
DATE	DESCRIPTION	GROSS AMT	COMMISSIONS DISC/PENALTY	ISC/PENALTY	INTEREST	NET RECEIPTS	O&M Portion	11 1	S2018 DSF Portion	Total
11/06/20	ACH	\$1,864.63	\$35.33	\$97.89	\$0.00	\$1,731.41	\$683.86	.86	\$1,047.55	\$1,731.41
11/20/20	ACH	\$80,922.21	\$1,553.71	\$3,236.97	\$0.00	\$76,131.53	\$30,070.07	10.	\$46,061.52	\$76,131.53
12/10/20	ACH	\$306,235.03	\$5,879.71	\$12,249.71	\$0.00	\$288,105.61	\$113,794.37	37	\$174,311.24	\$288,105.61
12/22/20	ACH	\$12,693.68	\$253.86	\$482.06	\$0.00	\$11,957.76	\$4,723.01	.01	\$7,234.75	\$11,957.76
01/08/21	ACH	\$6,346.84	\$126.94	\$186.59	\$0.00	\$6,033.31	\$2,383.00	8.	\$3,650.31	\$6,033.31
01/08/21	ACH	\$1,447.75	\$28.95	\$42.58	\$0.00	\$1,376.22	\$543.57	.57	\$832.65	\$1,376.22
02/05/21	ACH	\$6,346.84	\$124.08	\$142.80	\$0.00	\$6,079.96	\$2,401.42	.42	\$3,678.53	\$6,079.95
03/08/21	ACH	\$3,173.42	\$63.47	\$31.10	\$0.00	\$3,078.85	\$1,216.06	90:	\$1,862.78	\$3,078.84
04/12/21	ACH	\$4,760.13	\$95.20	\$0.00	\$0.00	\$4,664.93	\$1,842.52	.52	\$2,822.40	\$4,664.92
04/12/21	ACH	\$1,447.75	\$28.96	\$0.00	\$0.00	\$1,418.79	\$560.38	38	\$858.40	\$1,418.78
06/08/21	ACH	\$1,634.31	\$32.69	\$0.00	\$0.00	\$1,601.62	\$632.59	59	\$969.02	\$1,601.61
06/25/21	ACH	\$1,634.31	\$32.68	\$0.00	\$0.00	\$1,601.63	\$632.60	99:	\$969.03	\$1,601.63
	TOTAL	\$428,506.90	\$8,255.58	\$16,469.70	\$0.00	\$403,781.62	\$159,483.39	.39	\$244,298.17	\$403,781.56

6 Gross Percent Collecter	Balance Remaining to Collec
100%	\$0.00

Off Roll Assessment						
K. Hovnanian at Mystic Dunes, LLC	: Dunes, LLC					
			Net Assessments	\$230,867.84	\$153,167.84	\$77,700.00
DATE	DUE	CHECK	Į.	AMOUNT	GENERAL	DEBT SERVICE
RECEIVED	DATE	NO.	ASSESSED	RECEIVED	FUND	FUND 2018
12/23/20	12/1/20	1436	\$76,583.92	\$76,583.92	\$76,583.92	\$0.00
2/17/21	2/1/21	1530	\$38,291.96	\$38,291.96	\$38,291.96	\$0.00
4/1/21	4/1/21	1669	\$50,170.00	\$50,170.00	\$0.00	\$50,170.00
5/3/21	5/1/21	1781	\$38,291.96	\$38,291.96	\$38,291.96	\$0.00
8/3/21	8/1/21	247	\$27,530.00	\$27,530.00	\$0.00	\$27,530.00
			\$230,867.84	\$230,867.84	\$153,167.84	\$77,700.00