Windward Community Development District

Agenda

November 17, 2021



Windward

Community Development District

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

November 10, 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**, **November 17**, **2021 at 2:00 p.m.** at **7813 Four Seasons Blvd.**, **Kissimmee**, **Florida 34747**. Following is the agenda for the meeting:

- I. Roll Call
- II. Public Comment Period
- III. Organizational Matters
 - A. Administration of Oaths of Office to Newly Elected Board Members
 - B. Consideration of Resolution 2022-02 Canvassing and Certifying the Results of the Landowners' Election
 - C. Election of Officers
 - D. Consideration of Resolution 2022-03 Electing Officers
- IV. Approval of Minutes of October 20, 2021 Meeting
- V. Consideration of Data Sharing and Usage Agreement with the Osceola County Property Appraiser
- VI. Staff Reports
 - A. Attorney
 - i. Memo on Stormwater Management Analysis
 - B. Engineer
 - C. District Manager
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
- VII. Other Business
- VIII. Supervisors' Requests
- IX. 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 to Newly Elected Board Members. Section B is Consideration of Resolution 2022-02 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 2022-03 electing officers. A copy of the resolution is enclosed for your review.

The fourth order of business is approval of the minutes of the October 20, 2021 Board of Supervisors meeting. The minutes are enclosed for your review.

The fifth order of business is Consideration of Data Sharing and Usage Agreement with the Osceola County Property Appraiser

Section C of the sixth 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

LANDOWNERS' MEETING

LANDOWNER PROXY LANDOWNERS MEETING – November 17, 2021

WINDWARD COMMUNITY DEVELOPMENT DISTRICT OSCEOLA COUNTY, FLORIDA

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

Proxy Holder	
for and on behalf of the undersigned, to vote as proxy at the me Community Development District to be held at 7813 Four Sea November 17, 2021 at 2:00 PM, and at any continuances or adjusted of acres of unplatted land and/or platted lots owned by the und would be entitled to vote if then personally present, upon any que matter or thing which may be considered at said meeting including of the Board of Supervisors. Said Proxy Holder may vote in account known or determined at the time of solicitation of this prox meeting.	sons Blvd., Kissimmee, Florida 34747 on ournments thereof, according to the number ersigned landowner which the undersigned stion, proposition, or resolution or any other g, but not limited to, the election of members cordance with their discretion on all matters
Any proxy heretofore given by the undersigned for said to continue in full force and effect from the date hereof until the adjournment or adjournments thereof, but may be revoked at an presented at the annual meeting prior to the Proxy Holder exerci-	e conclusion of the annual meeting and any y time by written notice of such revocation
Printed Name of Landowner (or, if applicable, unauthorized representative of Landowner)	
Signature of Landowner or Landowner Representative	Date

[Legal Description on Following Pages]

Parcel Description

Total Number of Authorized Votes:

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

Acreage

Authorized Votes*

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

OFFICIAL BALLOT

WINDWARD COMMUNITY DEVELOPMENT DISTRICT OSCEOLA COUNTY, FLORIDA LANDOWNERS' MEETING NOVEMBER 17, 2021

For Election (3 Supervisors): The two candidates receiving the most votes will each receive a four (4) year term; the recipient of the next highest vote count will receive a two (2) year term.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Windward Community Development District and described as follows:

<u>Descrip</u>	tion	Acreage
descripti each par	above the street address of on of each Parcel, or the tax i reel.] [If more space is Needed, by may be incorporated by refer	dentification number of identification of Parcels
Or		
Attach I	Proxy,	
		, as Landowner, or as the proxy holder of downer) pursuant to the Landowners Proxy ws:
SEAT	NAME OF CANDIDATE	NUMBER OF VOTES
1.		
2.		
4.		
Date:		Signed:Printed Name:

BOARD OF SUPERVISORS MEETING

SECTION III

SECTION B

RESOLUTION 2022-02

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 17, 2021, 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:

Supervisor	# of Votes	<u>Terms</u>
	<u> </u>	4-Year Term
	-	4-Year Term
		2-Year Term
The terms of office so of this Resolution: Adopted this 17 th day of November	hall commence immediately	y upon the adoption
Secretary/Assistant Secretary	Chairn	nan/Vice Chairman

SECTION D

RESOLUTION 2022-03

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** WINDWARD COMMUNITY THE **DEVELOPMENT DISTRICT:**

Section 1.

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 Res	solution shall become effective immediately upon its adoption.
PASSED AND ADOP	TED this 17 th day of November, 2021.
ATTEST:	WINDWARD COMMUNITY DEVELOPMENT DISTRICT
Secretary/Assistant Secretary	Chairperson/Vice-Chairperson

SECTION IV

MINUTES OF MEETING WINDWARD COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Windward Community Development District was held Wednesday, October 20, 2021 at 2:00 p.m. at 7813 Four Seasons Boulevard, Kissimmee, Florida.

Present and constituting a quorum were:

Marvin Morris Scott Johnston Jimmy Clark Chairman Vice Chairman

Assistant Secretary

Also Present were:

Jason Showe Kristen Trucco David Kelly William Viasalyers District Manager District Counsel District Engineer 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

- Ms. King stated there is nothing on the agenda about an election, which I understood to be in November now.
 - Mr. Showe stated there is going to be a landowner's election in November.
 - Ms. King asked will you explain the process?
- Mr. Showe stated if you own one lot you get one vote and the same applies to every landowner within the District. There will be three seats on the Board to be determined at that meeting.
 - Ms. King stated tell me what that means for KHov.
 - Mr. Showe stated they get one vote per acre or if they own a lot, they get one vote.
 - Ms. King stated if they own a lot that hasn't transferred ownership yet, is that their vote?

Mr. Showe responded yes, they get one vote for each lot they own or if they own a 100-acre parcel, they get 100 votes for that piece. We will pull the roll from Osceola County so that we have it as up to date as possible.

Ms. King stated at the last meeting I attended you transferred some land to Toho, is that considered a lot, is Toho now able to vote?

Mr. Showe stated if they owned property, they would get a vote but typically they do not show up at any of these meetings to exercise their vote.

Ms. King asked how is the voting done? Is it done by mail, online, how?

Mr. Showe stated it is done in here, in person and there are proxies available for anyone who can't attend you can give our proxy to someone to vote for you.

Ms. King asked when do the nomination forms go out?

Mr. Showe stated we take nominations at that meeting. There will be ballots at the meeting that you will fill out with your vote for each seat. The proxies will be on the website prior to the election, windwardcdd.com website.

Ms. King stated a KHov person could show up with 800 votes and he could vote those votes for three positions.

Mr. Showe responded yes.

A resident asked the front gates belong to the CDD, correct?

Mr. Showe responded yes.

A resident stated we seem to consistently have a problem with the front gate. I know the HOA is getting it fixed but it gets fixed and a few says later it is not working. When I moved in it worked fine and now you have to stop before it opens and about 80% of the time it works and sometimes it does not. I understand there is a problem and KHov has more clout to go to whoever installed it and say this isn't working, replace it or fix it now. Has anyone thought of that? I go into other communities and their gates go up seamlessly.

Mr. Viasalyers stated the HOA is not the one that takes care of the gates, GMS, the CDD management company is the one. We address issues and concerns and get them corrected. Recently we have been dealing with lightning strikes, vendors and residents hitting the gate and things of that nature. As far as it not working versus someone else, it may be a matter of when you are using your clicker. That is an issue we have dealt with in the past.

A resident stated it used to work anywhere within 150 feet but now you have to stop by the pole and hold the clicker down it won't open. How do we fix this?

Mr. Viasalyers stated I will put a sign at the location where the transmitter works. That is the easiest way to address it. We used to be able to do it as soon as you got to the gate and residents were continually hitting it so we changed that over a year ago and you have to be further back from it.

Mr. Morris stated I have found that once we enter the complex, we push the button down and hold it down and as we approach the beam then the gates will open.

Mr. Viasalyers stated it is by the callbox and we can put a sign there.

Mr. Morris stated if there is a line of visitors that extends past the pole where the beam is it won't register.

A resident stated there is an easement between me and the villas and they talked about putting a gate there to access that easement area between the golf course and our houses. I want to know what's going on with that because in reality it is only a 16" easement.

Mr. Viasalyers stated as we explained that day, we were looking at options on where we could possibly have access. We didn't say there was a gate going in. We are not putting a gate there. We were looking for access for the landscape company to be able to go back there and maintain it.

Mr. Herns stated the gate at the end of Four Seasons Boulevard I understand has been left open and then closed, it is not operating. It defeats the purpose of the HOA paying for 24-hours security guard at the main gate if the back gate is just going to be left there.

Mr. Viasalyers stated they left the equipment open, it got rained on we currently have it open now in case there is an emergency with fire trucks and things of that nature. The gate vendor has been out today to assess it and we will be getting the gate repaired and we will lock it out so that no one can tamper with it anymore.

A resident stated at Sandhill and Formosa there is a gap that people can walk in and someone needs to look at that. A vehicle was left on the street for weeks. Do I call the police because they are parked on both sides of the streets for weeks? Who handles that, the CDD?

Mr. Showe stated if there is an issue where an emergency vehicle cannot get through, we recommend you call the sheriff's non-emergency number. That is a safety issue and is not something the CDD can address.

Ms. Trucco stated these roads are public roads, we can have gates, but we cannot restrict anyone from coming into the community. With respect to the roads, we don't have police powers so we can't write a ticket, we can develop parking and towing rules. In the future you can call the sheriff's office and explain there is an issue.

- Mr. Morris asked is there a law in Osceola that says you cannot park on the street?
- Ms. Trucco stated there may be.
- Mr. Clark stated it is community by community, it is not one size fits all.
- Mr. Morris stated within this CDD there is nothing that says no parking on the street.
- Mr. Showe stated correct.

A resident asked the trees that are in front of every house, when the roots begin to break the sidewalk, who is responsible for that?

Mr. Showe stated the CDD.

A resident stated if it is public streets, why are we paying the CDD?

Mr. Showe stated the CDD owns and maintains the roads even though they are public.

A resident stated then there is not that much security to have the gate.

Ms. Trucco stated many developments finds that it deters people from coming in.

A resident stated Formosa Garden from our street to the neighbors we don't have streetlights and we don't have a sidewalk.

Mr. Viasalyers stated I will look into the streetlights, but they may not be finished developing yet so the sidewalk would not be in.

A resident asked who do we report a streetlight that is out?

Mr. Showe stated Duke Energy and if you take a picture of the number on the pole they will know exactly where it is.

A resident stated we need a crosswalk at Four Seasons; it is a major place where people cross from one side of the community to the other.

Mr. Showe stated if there is none there now, the engineer would have to look at it and see what it would take.

A resident stated cars are blocking the sidewalk.

Mr. Showe stated those are typically handled by the county code enforcement because that is an ADA violation. We don't have police powers and can't write them tickets. You can call the sheriff's non-emergency number.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the July 21, 2021 Meeting

On MOTION by Mr. Clark seconded by Mr. Morris with all in favor the minutes of the July 21, 2021 meeting were approved.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2022-01 Budget Amendment

Mr. Showe stated this is required prior to our auditing process for the end of the year and we are recognizing the deficit funding that was provided so there is more revenue than what was adopted in the budget.

On MOTION by Mr. Clark seconded by Mr. Johnston with all in favor Resolution 2022-01 was approved.

FIFTH ORDER OF BUSINESS

Consideration of Proposal from Aquatic Weed Management, Inc. for Pond Treatment

Mr. Viasalyers stated these are for the ponds in the new phase that were recently conveyed to the CDD. We went with this company based on experience and they also provide trash removal if necessary.

On MOTION by Mr. Morris seconded by Mr. Clark with all in favor the proposal from Aquatic Weed Management, Inc. for Fiscal Year 2022 pond maintenance in the amount of \$3,600 was approved.

SIXTH ORDER OF BUSINESS

Consideration of Agreement with Grau & Associates to Provide Auditing services for Fiscal Year 2021

Mr. Showe stated next is the audit agreement with Grau & Associates to perform the Fiscal Year 2021 audit and is in line with prior audits, there is an increase due to the new bonds that were issued last year.

On MOTION by Mr. Clark seconded by Mr. Morris with all in favor the engagement letter with Grau & Associates to perform the Fiscal Year 2021 audit was approved.

SEVENTH ORDER OF BUSINESS Discussion of Phase 3 Gates

Mr. Morris stated some people have come to me and said there are no pedestrian gates. But I am told there are pedestrian gates, however, there is a problem with the code to get in.

Mr. Viasalyers stated prior to the meeting Sandra told me she met with ACT and they got the gates working. She can send the code out to the residents.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Trucco stated I passed out to the Board a memorandum that our firm has put together regarding the new law and became effective July 1, 2021. It requires all counties, cities and special Districts to prepare a 20-year projected needs analysis report of its stormwater systems and its wastewater systems. It is not due to the county before June 30, 2022. We have spoken to some District engineers who have indicated that they have some of these items already and we recommend that the Board direct Dave Kelly and his team to review the requirements for the report, prepare a proposal indicating the cost to prepare the report and work in conjunction with GMS.

Mr. Morris stated the cost of this is not in the budget.

Mr. Showe stated not specifically, most likely it will be covered under your engineering costs.

Ms. Trucco stated the Board also asked us to take a closer look at the declarations regarding whether this community qualifies as a self-contained retirement community to permit the use of golf carts on District roads. There is a law in Florida that says golf carts on public road are prohibited unless the development qualifies as a self-contained retirement community. There is in fact language to specify that this is an age restricted community, that you have to be above a certain age in order to reside here. Based on our review of the declaration it does appear that this is a self-contained retirement community so golf carts on the road are not disallowed. We are working in conjunction with the developer to see if they would reach out to the law firm that prepared the declaration to confirm that the declaration carries forward to the expanded area and it was their intent for this to be an age-restricted community.

B. Engineer

Mr. Kelly stated Phases 3B and 4A are substantially complete and we are very close to closing those out. We have one construction related item on Sandhill Road offsite stuff we are working on and that should be done shortly. 4B has been started and they are more than 50% done, we have staff going out today. Phases 3C and 3D are the clubhouse and down the boulevard are under construction.

Mr. Morris asked do you think you can have a discussion with the KHov builders regarding the streets in the area for construction. My wife and I drove in that area once before and got a nail in our tire, to see if they can do diligence about keeping the actual roads clear of items such as that.

Mr. Johnson stated we can talk to the contractors.

Mr. Morris asked do we know yet where the dog park is going to be?

Ms. Trucco stated I believe it is in the expanded area.

C. 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. Field Operations

Mr. Viasalyers stated I would like to thank Sandra and her team from the HOA they did a great job getting the information to us because we are not here every day. We are currently working with the landscapers on Four Seasons Boulevard going into the new phase. We have turned the irrigation off due to the impact of the heavy construction vehicles continuously breaking those lines. We are working on getting the areas mulched for the holiday season and we are working with the HOA to install Christmas lights as well at the front entrance.

NINTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

EI	EVENTH	ORDER	OF	BUSINESS
حالانك		UNDER	VI.	DUSHINGS

Adjournment

On MOTION by Mr. Clark seconded by Mr. Morris with all in favor the meeting adjourned at 2:43 p.m.

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION V



KATRINA SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

Windward CDD

This Data Sharing And Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **Windward CDD**, hereafter referred to as agency, can acquire and use Osceola County Property Appraiser (OCPA) data that is exempt from Public Records disclosure as defined in FS 119.071.

Please note the referenced statute has amended as of October 1, 2021. The paragraph below reflects the changes.

The confidentiality of personal identifying and location information including: names, mailing address, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, will be protected as follows:

- 1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
- The agency will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
- 3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
- 4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
- 5. The agency shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the agency by the third party before personal identifying and location information is released.
- 6. The terms of this Agreement shall commence on January 1, 2022 and shall run until December 31, 2022, the date if signature by the parties notwithstanding. This Agreement shall not automatically renew. A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Osceola County Property Appraiser, through its duly authorized representative, and the **agency**, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement as of the last below written date.

OSCEOLA COUNTY PROPERTY APPRAISER	Windward CDD
Signature:	Signature:
Print: Katrina S. Scarborough	Print:
Date:	Title:
	Date:

Please returned signed original copy, no later than January 31, 2022

SECTION VI

SECTION A

SECTION 1



MEMORANDUM

To:

District Manager, District Engineer

From:

District Counsel – Jan A. Carpenter, Esq.

Kristen E. Trucco, Esq.

Date:

October 2021

Subject:

New Statutory Requirement

Wastewater Services and Stormwater Management Needs Analysis

(Chapter 2021-194, Laws of Florida/HB53)

A new law went into effect on July 1, 2021, which impacts most community development districts (and other governments) in the state. The law is the result of the legislature's determination that there is a need for long-term planning for the state's wastewater and stormwater systems. The law requires governments that either own or operate stormwater management systems and/or wastewater systems to create a 20-year "needs analysis" of such system(s). The requirements relating to wastewater systems are found in Section 4 of Chapter 2021-194, Laws of Florida, which creates a new statutory Section 403.9301, Florida Statutes, and the requirements relating to stormwater management programs and systems are found in Section 5 of Chapter 2021-194, Laws of Florida, which creates a new statutory Section 403.9302, Florida Statutes (the law is attached for reference).

A brief summary of the new law and its requirements is set forth below. Please feel free to contact us with any questions.

Summary of the Law

The new law establishes a requirement that each special district prepare a rather detailed 20-year needs analysis, for its wastewater and stormwater systems. The Office of Economic and Demographic Research ("OEDR") is expected to promulgate additional details about the requirements of the needs analysis. A basic template for the report has been provided by OEDR, but instructions for completing the template are not yet available.

LATHAM, LUNA, EDEN & BEAUDINE, LLP

October 12, 2021 Page 2

For wastewater services, the needs analysis for a special district must include:

- a) A detailed description of the facilities used to provide wastewater services.
- b) The number of current and projected connections and residents served calculated in 5-year increments.
- c) The current and projected service area for wastewater services.
- d) The current and projected cost of providing wastewater services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

For stormwater management programs and stormwater management systems, the needs analysis must include:

- a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
- b) The number of current and projected residents served calculated in 5-year increments.
- c) The current and projected service area for the stormwater management program or stormwater management system.
- d) The current and projected cost of providing services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

Timing for Reports

For both wastewater and stormwater systems, the first needs analysis must be developed by June 30, 2022, with a new or updated analysis due every five (5) years thereafter. The needs analysis, along with

LATHAM, LUNA, EDEN & BEAUDINE, LLP

October 12, 2021 Page 3

the methodology and any supporting data necessary to interpret the results, must be submitted to the county in which the largest portion of the wastewater service area or stormwater system is located. The county then compiles all the reports and submits a compiled document to the OEDR by July 31, 2022.

Recommendation

The District Engineer and District Manager should review the new statutes and the OEDR Stormwater Template (and the accompanying Stormwater Template Overview) to evaluate the data that will need to be collected about the system(s).

By the next CDD meeting (or no later than a January meeting), the District Engineer should submit a proposal to the Board of Supervisors for creating the needs analysis report. The District Manager may also need to submit a cost proposal to assist the District Engineer with the required financing and budgeting data. The District Engineer should alert the Board of Supervisors if outside consulting work will be necessary. The deadline for the District's submission is only 8 months away, so this process needs to be started fairly quickly. The District Engineer and District Manager may have questions for the Board along the way due to funding and replacement reserve issues. There is no allowance for late reporting, so it is important not to miss the June 30, 2022 filing deadline.

CHAPTER 2021-194

Committee Substitute for Committee Substitute for Committee Substitute for House Bill No. 53

An act relating to public works; amending s. 255.0991, F.S.; revising a prohibition relating to any solicitation for construction services paid for with state appropriated funds; amending s. 255.0992, F.S.; revising the definition of the term "public works project"; prohibiting the state or any political subdivision that contracts for a public works project from taking specified action against certain persons that are engaged in a public works project or have submitted a bid for such a project; providing applicability; amending s. 403.928, F.S.; requiring the Office of Economic and Demographic Research to include an analysis of certain expenditures in its annual assessment; creating s. 403.9301, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide wastewater services to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; creating s. 403.9302, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide stormwater management to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; providing a determination and declaration of important state interest; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (2) of section 255.0991, Florida Statutes, is amended to read:

255.0991 Contracts for construction services; prohibited local government preferences.—

(2) For any a competitive solicitation for construction services paid for with any in which 50 percent or more of the cost will be paid from state-appropriated funds which have been appropriated at the time of the competitive solicitation, a state college, county, municipality, school district, or other political subdivision of the state may not use a local ordinance or regulation to prevent a certified, licensed, or registered contractor.

CODING: Words stricken are deletions; words underlined are additions.

subcontractor, or material supplier or carrier, from participating in the bidding process that provides a preference based upon:

- (a) The contractor's Maintaining an office or place of business within a particular local jurisdiction;
- (b) The contractor's Hiring employees or subcontractors from within a particular local jurisdiction; or
- (c) The contractor's Prior payment of local taxes, assessments, or duties within a particular local jurisdiction.
- Section 2. Paragraph (b) of subsection (1) and subsections (2) and (3) of section 255.0992, Florida Statutes, are amended to read:

255.0992 Public works projects; prohibited governmental actions.—

- (1) As used in this section, the term:
- (b) "Public works project" means an activity exceeding \$1 million in value that is of which 50 percent or more of the cost will be paid for with any from state-appropriated funds that were appropriated at the time of the competitive solicitation and which consists of the construction, maintenance, repair, renovation, remodeling, or improvement of a building, read, street, sewer, storm drain, water system, site development, irrigation system, reclamation project, gas or electrical distribution system, gas or electrical substation, or other facility, project, or portion thereof that is owned in whole or in part by any political subdivision.
- (2)(a) Except as required by federal or state law, the state or any political subdivision that contracts for a public works project may not take the following actions:
- (a) Prevent a certified, licensed, or registered contractor, subcontractor, or material supplier or carrier, from participating in the bidding process based on the geographic location of the company headquarters or offices of the contractor, subcontractor, or material supplier or carrier submitting a bid on a public works project or the residences of employees of such contractor, subcontractor, or material supplier or carrier.
- (h) Require that a contractor, subcontractor, or material supplier or carrier engaged in a public works such project:
- 1. Pay employees a predetermined amount of wages or prescribe any wage rate;
- 2. Provide employees a specified type, amount, or rate of employee benefits:
 - 3. Control, limit, or expand staffing; or

- 4. Recruit, train, or hire employees from a designated, restricted, or single source.
- (c)(b) The state or any political subdivision that contracts for a public works project may not Prohibit any contractor, subcontractor, or material supplier or carrier able to perform such work that whe is qualified, licensed, or certified as required by state or local law to perform such work from receiving information about public works opportunities or from submitting a bid on the public works project. This paragraph does not apply to vendors listed under ss. 287.133 and 287.134.
 - (3) This section does not apply to the following:
 - (a) Contracts executed under chapter 337.
- (b) A use authorized by s. 212.055(1) which is approved by a majority vote of the electorate of the county or by a charter amendment approved by a majority vote of the electorate of the county.
- Section 3. Paragraph (e) is added to subsection (1) of section 408.928, Florida Statutes, to read:
- 403.928 Assessment of water resources and conservation lands.—The Office of Economic and Demographic Research shall conduct an annual assessment of Florida's water resources and conservation lands.
- (1) WATER RESOURCES.—The assessment must include all of the following:
- (e) Beginning with the assessment due January 1, 2022, an analysis of the expenditures necessary to repair, replace, and expand water-related infrastructure. As part of this analysis, the office shall periodically survey public and private utilities.
 - Section 4. Section 403.9301, Florida Statutes, is created to read:
 - 403.9301 Wastewater services projections.—
- (1) The Legislature intends for each county, municipality, or special district providing wastewater services to create a 20-year needs analysis.
 - (2) As used in this section, the term:
- (a) "Domestic wastewater" has the same meaning as provided in s. 367.021.
- (b) "Facility" means any equipment, structure, or other property, including sewerage systems and treatment works, used to provide wastewater services.
- (c) "Treatment works" has the same meaning as provided in s. 403.031(11).

- (d) "Wastewater services" means service to a sewerage system, as defined in s. 403.031(9), or service to domestic wastewater treatment works.
- (3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing wastewater services shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:
- (a) A detailed description of the facilities used to provide wastewater services.
- (b) The number of current and projected connections and residents served calculated in 5-year increments.
 - (c) The current and projected service area for wastewater services.
- (d) The current and projected cost of providing wastewater services calculated in 5-year increments.
- (e) The estimated remaining useful life of each facility or its major components.
- (f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- (g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.
- (4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its service area is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.
- (5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.
- (6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 5. Section 403.9302, Florida Statutes, is created to read:

403.9302 Stormwater management projections.

- (1) The Legislature intends for each county, municipality, or special district providing a stormwater management program or stormwater management system to create a 20-year needs analysis.
 - (2) As used in this section, the term:
- (a) "Facility" means any equipment, structure, or other property, including conveyance systems, used or useful in connection with providing a stormwater management program or stormwater management system.
- (b) "Stormwater management program" has the same meaning as provided in s. 403.031(15).
- (c) "Stormwater management system" has the same meaning as provided in s. 403.031(16).
- (3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing a stormwater management program or stormwater management system shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:
- (a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
- (b) The number of current and projected residents served calculated in 5year increments.
- (c) The current and projected service area for the stormwater management program or stormwater management system.
- (d) The current and projected cost of providing services calculated in 5-year increments.
- (e) The estimated remaining useful life of each facility or its major components.
- (f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- (g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.
- (4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the

methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its stormwater management program or stormwater management system is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

- (5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403 928.
- (6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.
- Section 6. The Legislature determines and declares that this act fulfills an important state interest.

Section 7. This act shall take effect July 1, 2021.

Approved by the Governor June 29, 2021.

Filed in Office Secretary of State June 29, 2021.

SECTION C

SECTION 1

WindwardCommunity Development District

Summary of Check Register

October 01, 2021 to November 10, 2021

Fund	Date	Check No.'s	Amount
General Fund			
	10/14/21	405-407	\$ 4,422.53
	10/15/21	408	\$ 175.00
	10/21/21	409	\$ 87.94
Total			\$ 4,685.47

PAGE 1	AMOUNT #	3.702.28 000405	589.00 000406	131.25 000407	175.00 000408	87.94 000409	
RUN 11/10/21	AMOUNT	2,180.00 1,522.28	589.00	131.25	175.00	82.94	4,685.47
AP300R *** CHECK DATES 10/01/2021 - 11/10/2021 *** WINDWARD CDD - GENERAL FUND BANK A GENERAL FUND	CHECK VEND#INVOICEEXPENSED TO VENDOR NAME STATUS DATE DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	10/14/21 00031 9/14/21 211680 202109 320-53800-46700 ** ADD LANDSCAPE - NEW PLANT 9/23/21 211706 202108 320-53800-46400 IRRIGATION REPAIRS SEP21 CAPITAL LAND MANAGEMENT CORP.	10/14/21 00002 9/16/21 99229 202108 310-51300-31500 LEGAL SERVICES - AUG 21 LATHAM, LUNA, EDEN & BEAUDINE, LLP	10/14/21 00011 9/27/21 18-021(4 202108 310-51300-31100 ENGINEERING FEES AUG1 POULOS & BENNETT	7 10/01/21 85379 SPECIA	10/21/21 00028 9/30/21 328042 202109 310-51300-48000 10/21/21 00028 9/30/21 328042 202109 310-51300-48000 9/30/21 328042 202109 310-51300-48000 NOT OF MEETINGS 9/30/21 OSCEOLA NEWS GAZETTE	TOTAL FOR BANK A TOTAL FOR REGISTER





Unaudited Financial Reporting October 31, 2021



TABLE OF CONTENTS

Balance Sheet
General Fund Income Statement
Series 2018 - A1 Debt Service Income Statement
Series 2018 - A2 Debt Service Income Statement
Series 2020 - A1 Debt Service Income Statement
Series 2020 - A2 Debt Service Income Statement
Series 2018 Capital Projects Income Statement
Series 2020 Capital Projects Income Statement
Month To Month
Long Term Debt Summary

Community Development District Combined Balance Sheet October 31, 2021

	General	 Debt Service	Ca	pital Projects		Totals
	 Fund	Fund		Fund	Gove	rnmental Fund.
Assets:						
Cash	\$ 123,738	\$ -	\$	_	\$	123,738
Due From Developer	\$ 13,426	\$ _	\$	_	\$	13,426
<u>Investments</u>						
Series 2018 A-1/A-2						
Reserve A-1	\$ _	\$ 121,730	\$	_	\$	121,730
Reserve A-2	\$ _	\$ 39,295	\$	-	\$	39,295
Revenue	\$ _	\$ 107,430	\$	_	\$	107,430
Prepayment A-2	\$ -	\$ 226,322	\$	_	\$	226,322
Construction	\$ _	\$ ===,===	\$	5,271	\$	5,271
Series 2020 A-1/A-2			•	0,272	•	0,57
Reserve A-1	\$ _	\$ 127,656	\$	_	\$	127,656
Reserve A-2	\$ -	\$ 177,202	\$	_	\$	177,202
Revenue	\$ -	\$ 12	\$	_	\$	17
Interest A-1	\$ -	\$ 89,258	\$	2	\$	89,258
Interest A-2	\$	\$ 176,233	\$		\$	176,233
Prepayment A-2	\$ -	\$ 417,266	\$	· ·	\$	417,266
Construction	\$ -	\$ -	\$	8,004,820	\$	8,004,820
Cost of Issuance	\$ -	\$ -	\$	59,578	\$	59,578
Total Assets	\$ 137,164	\$ 1,482,403	5	8,069,668	\$	9,689,235
Liabilities:						
Accounts Payable	\$ 19,507	\$ -	\$	-	\$	19,507
Total Liabilities	\$ 19,507	\$	\$	(⊕)	\$	19,507
Fund Balances:						
Unassigned	\$ 117,657	\$ _	\$	_	\$	117.657
Assigned for Debt Service	\$ -	\$ 1,482,403	\$	-	\$	1,482,403
Assigned for Capital Projects	\$ -	\$ -	\$	8,069,668	\$	8,069,668
Total Fund Balances	\$ 117,657	\$ 1,482,403	\$	8,069,668	\$	9,669,72

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending October 31, 2021

		Adopted	Denv	ated Budget	Actual				
		Hudget		ateu buuget		ACCC 31		Variance	
		ownget		110121141	1.0.75	10/01/21		ASTRUME	
Revenues									
Assessments - Tax Roll/Direct	\$	249,192	\$	_	\$	-	\$		
Assessments - Direct Billed	\$	76,584	\$	_	\$	_	\$		
Deficit Funding	\$	418,610	\$	19,168	\$	19,168	\$		
Total Revenues	\$	744,386	\$	19,168	\$	19,168	\$		
Expenditures:									
General & Administrative:									
Supervisors Fees	\$	4,800	\$	400	\$	-	\$	400	
FICA Expense	\$	367	\$	31	\$	_	\$	3:	
Engineering	\$	16,000	\$	1,333	\$	-	\$	1,33	
Attorney	\$	25,000	\$	2,083	\$	-	\$	2,08	
Arbitrage	\$:	450	\$	-	\$	-	\$		
Dissemination	\$:	7,000	\$	1,583	\$	1,583	\$		
Annual Audit	\$	4,300	\$	-	\$	-	\$		
Trustee Fees	\$	5,000	\$	-	\$	-	\$		
Assessment Administration	\$	5,000	\$	-	\$	-	\$		
Management Fees	\$	37,132	\$	3,094	\$	3,094	\$		
Information Technology	\$	1,400	\$	117	\$	117	\$	(1	
Website Maintenance	\$	800	\$	67	\$	67	\$, (I	
l'elephone	\$	250	\$	21	\$	-	\$	2	
Postage	\$	800	\$	67	\$	35	\$	3:	
Fravel Per Diem	\$	660	\$	-	\$	-	\$		
Printing & Binding	\$	500	\$	42	\$	-	\$	4	
nsurance	\$	5,919	\$	5,919	\$	5,570	\$	34	
Legal Advertising	\$	1,500	\$	125	\$	-	\$	12	
Other Current Charges	\$	2,000	\$	43	\$	43	\$		
Office Supplies	\$	150	\$	13	\$	0	\$	13	
Property Appraiser	\$	500	\$	-	\$	-	\$		
Property Taxes	\$	250	\$	-	\$	-	\$		
Dues, Licenses & Subscriptions	\$	175	\$	175	\$	175	\$		
Total General & Administrative:	\$	119,953	\$	15,112	\$	10,685	\$	4,427	

Community Development District General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2021 $\,$

		Adopted	Proi	ated Budget		Actual	1191	
		Budget	The	10/31/21	The	u 10/31/21		Variation
Operation & Maintenance								
Field Expenses								
Field Services	\$	15,914	\$	1,326	\$	1,326	\$	(0)
Facility Maintenance	\$	12,000	\$	1,000	\$	-	\$	1,000
Telephone	\$	3,500	\$	292	\$	-	\$	292
Electric	\$	65,000	\$	5,417	\$	11,505	\$	(6,089)
Water & Sewer	\$	330,000	\$	27,500	\$	58,751	\$	(31,251)
Security Building Maintenance	\$	10,000	\$	833	\$	_	\$	833
Landscape Maintenance	\$	134,520	\$	134,520	\$	12,236	\$	122,284
Landscape Contingency	\$	25,000	\$	2,083	\$	-	\$	2,083
Property Insurance	\$	3,200	\$	3,200	\$	2,808	\$	392
Fountain Maintenance	\$	4,200	\$	350	\$	300	\$	50
Lake Maintenance	\$	6,000	\$	500	\$	-	\$	500
Irrigation Repairs	\$	4,000	\$	4,000	\$	234	\$	3,766
Lighting Maintenance	\$	2,500	\$	208	\$	-	\$	208
Monument Maintenance	\$	1,400	\$	1,400	\$	-	\$	1,400
Roadway Maintenance	\$	2,200	\$	2,200	\$	-	\$	2,200
Contingency	\$	5,000	\$	417	\$	-	\$	417
Total Operations and Maintenance Expenses	\$	624,433	\$	185,246	\$	87,161	\$	98,085
Total Expenditures	\$	744,386	\$	200,358	\$	97,845	\$	102,512
Excess Revenues (Expenditures)	\$	TE TE	2.1	21-	\$	(78,678)		
Fund Balance - Beginning	\$				\$	196,335		
Fond Balance-Ending	3			Time State	\$	117,657		

Community Development District Debt Service Fund - Series 2018-A1

Statement of Revenues, Expenditures, and Changes in Fund Balance

	and the same	Adopted		Prorated Budget		Actual		Variance
Revenues								
Special Assessments - 2018 A1	\$	243,648	\$	-	\$	-	\$	_
Interest Income	\$	50	\$	4	\$	1	\$	(3)
Total Revenues	Š	243,699	\$	4	\$	1	\$	(3)
Expenditures:								
<u>Series 2018A-1</u>								
Interest - 11/1	\$	94,858	\$		\$	_	\$	
Principal - 5/1	\$	50,000	\$	-	\$	-	\$	_
Interest - 5/1	\$	94,858	\$	-	\$	-	\$	-
Total Expenditures	5	239,716	\$		\$	A Page 1	5	
Excess Revenues (Expenditures)	\$	3,983			\$	1		
Fund Balance - Beginning	S	99,379			\$	228,008		
Pand Balance- Ending	\$	103,362	松色		5	229,009		

Community Development District Debt Service Fund - Series 2018-A2

Statement of Revenues, Expenditures, and Changes in Fund Balance

		Adopted		d Budget	10 E	Actual		100
	21 22 1 2	Buriget	Thru 14	1/31/21	Thr	10/31/21		Varience
Revenues								
Special Assessments - 2018 A2	\$	11,600	\$	_	\$	-	\$	-
Assessments - Prepayment	\$	-	\$	-	\$	45,501	\$	45,501
Interest Income	\$	50	\$	4	\$	1	\$	(3)
Total Revenues	\$	11,650	\$	4	\$	45,502	\$	45,498
Expenditures:								
Series 2018A-2								
Special Call - 11/1	\$	95,000	\$	-	\$	-	\$	
Interest-11/1	\$	8,555	\$	-	\$	-	\$	
Interest - 5/1	\$	5,800	\$	-	\$	-	\$	-
Total Expenditures	\$	109,355	\$		s	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$	
Excess Revenues (Expenditures)	\$	(97,705)	F. 74	\sil	\$	45,502	8, N	11 5,16,11
Fund Balance - Beginning	\$	105,280	V UT		\$	221,266		
Fund Balusce-Ending	5	7,575			. \$	266,768	22	

Community Development District Debt Service Fund - Series 2020-A1

Statement of Revenues, Expenditures, and Changes in Fund Balance

		Adapted		d Budget	Wir	Actual		Varience	
Revenues									
Special Assessments - 2020 A2	\$	255,313	\$		\$	-	\$		
Interest Income	\$	-	\$	-	\$	1	\$	1	
Total Revenues	\$	255,313		\$0		\$1	\$	1	
Expenditures:									
Series 2020A-1									
Interest - 11/1	\$	89,251	\$	-	\$	-	\$	_	
Principal - 5/1	\$	75,000	\$	_	\$	-	\$	_	
Interest - 5/1	\$	89,251	\$	-	\$	-	\$	-	
Total Expenditures	\$	253,502	\$	4 1	5	Pages V	\$		
Excess Revenues (Expenditures)	\$	1,810			\$	T 1			
Fund Balance - Beginning	\$	89,263			\$	804,115	n reals		
Fund Balance - Ending	\$ 5	91,073		7.77	\$ 1	804.117	and y	2 ans. 54.04	

Community Development District Debt Service Fund - Series 2020-A2

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2021 $\,$

		Adopted		d Budget		Actual		
الثلثار واصحمت بالروازي		Bodget	Thru 10	/31/21	The	u10/31/21		Variage
Revenues								
Assessments - 2020 A2	\$	354,398	\$	_	\$	_	\$	-
Assessments - Prepayments	\$	-	\$	-	\$	183,508	\$	183,508
Interest Income	\$	-	\$	-	\$	2	\$	2
Total Revenues	\$	354,398	\$		\$	183,510	\$	183,510
Expenditures:								
Series 2020A-2								
Interest - 11/1	\$	176,220	\$	*	\$	-	\$	-
Principal - 5/1	\$	-	\$		\$	-	\$	-
Interest - 5/1	\$	176,220	\$	-	\$	-	\$	-
Total Expenditures	5	352,440	\$		\$	8.4	5	
Excess Revenues (Expenditures)	s	1,958			\$	183,510		35 KATI.
Fund Balance - Beginning	\$	176,237			\$			
Fand Balance- Ending	10.00	178,193	ik trad		\$	163,510		

Community Development District Capital Projects Fund - Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

		opted		d Budget	Actual	Vanance		
Revenues								
Interest	\$	-	\$	-	\$ 0	\$	0	
Total Revenues	\$		\$		\$ 0	\$	0	
Expenditures:								
Capital Outlay	\$	-	\$	•	\$ -	\$	-	
Total Expenditures	\$		\$	E west	\$	s		
Excess Revenues (Expenditures)	s				\$ 0	-13	基語	
Fund Balance - Beginning					\$ 5,270			
Prind Balance-Ending	5		7 5 7 6	E-55 th -	\$ 5,271		is plant	

Community Development District Capital Projects Fund - Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

		Adopted		Prorated Budget		Actual	Variance	
Revenues								
Interest	\$	-	\$	-	\$	33	\$	33
Total Revenues	\$ 150	th the same	5		\$	33	s	33
Expenditures:								
General & Administrative:								
Capital Outlay	\$	-	\$	-	\$	_	\$	-
Capital Outlay-COI	\$	-	\$		\$	-	\$	-
Total Expenditures	\$		\$		\$		\$	
Excess Revenues (Expenditures)	\$				\$	33	20 L.	e Truck
Fund Balance - Beginning	\$				\$	8,064,364		
Fund Balance - Ending	10 5 11/2					8,064,397		

Windward Community Development District Month to Month

THE RESERVE OF THE PERSON OF THE	0	1,00	d Thinks	en.	The state of the s	30	4	100	1		3	14	100	1,000
Resembles														
Assessments - Tax Roll/Direct	65	5												,
Assessments - Direct Billed	••	•	*	•	*	s s 1	**	**	**	•	**		4	
Deficit Funding	••	19,168 \$									•	<u>.</u>		19,168
Total Revenues	*	19,168 \$		•		•		1	3 .	. 3		1800		19,160
Expenditures														
General & Administratives														
Supervisors Rees	**	*	\$			**	**	•	**	•	1	•	*	٠
PICA Expense	••	•	•					•	**	**	97	•		•
Bogineering	• •	•••												•
Artifizina														•
Dissemination	• ••	1,583 \$	• •	• •		• ••	• •	• ••	• •		• •		• •	1.583
Annual Audit	•	**												•
Trustee Fees	••	•												35
Assessment Administration		400 ·												
Management Fees	w ·	3,094 \$												3,094
Information Technology	.	117 \$												117
Wedsite Maintenance		# ¥												67
Postage		· · · ·												٠ ٢
Travel Per Diem		,												g '
Printing & Binding	40	49												
Insurance	•	\$,570												5,570
Legal Advertising	••													
Other Current Charges	•	4 3 \$												43
ОШое Supplies	•													0
Property Appraiser	۰.	es e												•
Property Laxes Dues Homese & Cuberringtons		175 6												. 15
Boundary Expansion		•					• •							
					100	- 10		- 10	- 10	- 11	- 10	- 10		
Operation & Meintenance		10,000	•	•	•	•		-			•	-		2000
Field Emenses														
Reid Services	•	1,326 \$	*	•	*	**	•	**	**	*	•	**	•	1,326
Facility Maintenance	40	**	**	*	**	**	**	45	*	•	**		*	
Telephone														•
Electric	.	11,505 \$	•	ss .	**	46 1	50	**	**	5	*	**	,	11,505
Water & Sewer		58,751 \$		n .	,					,				58,751
Landscape Maintenance		12.236 \$		9 49	9 44									12236
Land scape Contingency	,				•					•				
Property Insurance	45	2,808 \$	•	**	•	59		69	55	**	*	ss		2,808
Fountain Maintenance	•	300 \$	•	*	**					•••				300
Lake Maintenance														
irrigation Repairs	**	234 \$	•	•	40	55	••	•••	49	**	1	ss	65 ·	234
Lighting Maintenance Montreact Melitonesco		•	-	*					•	•				
Road way Maintenance		* **							n . sr	n 44				
Contingency	•	ď	**	•		• ••• •	• ••	• •		• ••	1	,		,
Total Operations and Maintenance Exposuses \$	ı	\$ 191'18	- CONT.	*		(4)(\$(1)	*****			1		-	*	67,141
Total Equalities	2	17,045 \$		A STATE OF THE PARTY OF	3 0 7		- T. T.	No.	WORLD WITH	307	3 3	1000	AL THE	20.00 CW
Excess Revenues (Expenditures)	3	24(679) 5		3 10	* *			# <		3				(78.678)

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 \$177,202

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

CURRENT BONDS OUTSTANDING \$8,010,000