

*Windward
Community Development District*

Agenda

April 20, 2022

AGENDA

Windward

Community Development District

219 East Livingston Street, Orlando, FL 32801

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

April 13, 2022

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, April 20, 2022 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. Acceptance of Resignation of Scott Johnston
 - B. Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2025
 - C. Administration of Oath of Office to Newly Appointed Supervisor
 - D. Consideration of Resolution 2022-04 Electing Officers
- IV. Approval of Minutes of January 19, 2022 Meeting
- V. Consideration of Resolution 2022-05 Approving the Proposed Fiscal Year 2023 Budget and Setting a Public Hearing
- VI. Discussion of Access at Mystic Dunes
- VII. Discussion of Dog Waste Stations
- 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 organizational matters. Section A is acceptance of resignation of Scott Johnston. A copy of the resignation is enclosed for your review. Section B is Appointment of Individual to Fulfill the Board Vacancy with Term Ending November 2025. Section C is Administration of Oath of Office to Newly Appointed Supervisors. Section D is Consideration of Resolution 2022-04 Electing Officers. A copy of the resolution is enclosed for your review.

The fourth order of business is approval of the minutes of the January 19, 2022 Board of Supervisors meeting. The minutes are enclosed for your review.

The fifth order of business is Consideration of Resolution 2022-05 Approving the Proposed Fiscal Year 2023 Budget and Setting a Public Hearing. A copy of the resolution is enclosed for your review.

The sixth order of business is discussion of access at mystic dunes.

The seventh order of business is discussion of dog waste stations.

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

SECTION III

SECTION A

From: Jason Showe jshowe@gmscfl.com
Subject: Fwd: Resignations
Date: April 14, 2022 at 4:21 PM
To: Lauren Vanderveer lvanderveer@gmscfl.com



See below

Begin forwarded message:

From: Scott Johnston <rsjohnston9@aol.com>
Date: April 14, 2022 at 4:17:54 PM EDT
To: jcarpenter@lseblaw.com, jshowe@gmscfl.com
Subject: Resignations
Reply-To: Scott Johnston <rsjohnston9@aol.com>

Jan/Jason -

In an interest to work with K Hovnanian and to facilitate a peaceful transition, please let this email serve as my formal resignation of Chairman of the board I currently serve on, the Windward CDD.

Once I receive acknowledgement that this has been done with no issues and is formally accepted I will then move forward with the other forms to be filed with the county/state. Please provide the current forms that need to be filled out as well. Thank you for everything.

Best regards,

Scott Johnston

SECTION D

RESOLUTION 2022-04

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

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

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

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

Section 1. _____ is elected Chairman.

Section 2. _____ is elected Vice-Chairman.

Section 3. _____ is elected Secretary.

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

Section 5. _____ is elected Treasurer.

Section 6. _____ is elected Assistant Treasurer.

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

PASSED AND ADOPTED this 20th day of April, 2022.

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, January 19, 2022 at 2:00 p.m. at 7813 Four Seasons Boulevard, Kissimmee, Florida.

Present and constituting a quorum were:

Scott Johnston	Chairman
Jimmy Clark	Vice chairman
Marvin Morris	Assistant Secretary
Susan Moss	Assistant Secretary

Also present were:

Jason Showe	District Manager
Kristen Trucco	District Counsel
David Kelly	District Engineer
Clayton Smith	Field Manager
Logan Smith	GMS

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment

Mr. Maskell asked is it possible to put in an access box at the Mystic Dunes entrance? Apparently, they are at the other two entrances. I have had to go there twice to let emergency vehicles through the gate. A point of ongoing confusion is who owns the roads in this community.

Mr. Showe responded the Windward CDD owns the roads.

Mr. Maskell stated I understand that after the bond is paid off there is a possibility the roads will be turned over to the county or will it always be the CDD.

Ms. Trucco stated it is possible to make the roads private so long so long as bonds are paid off.

Mr. Maskell stated right now the CDD is responsible for maintaining the roads.

Mr. Showe stated yes.

Ms. Williams asked does that make these roads public roads?

Mr. Showe stated yes.

Ms. Williams stated I have two safety issues and one nuisance issue. I live at the corner of Four Seasons and Estuary and the planting by the island in the eastern part of the intersection by the stop sign is so high you can't see golf carts coming. My request is to take out the bushes and put in a ground cover so that is very visible. Coming in from the guard gate Four Seasons and turning right on Estuary, people go very fast and there is quite a bit of curve where Sabal Point comes in. There is a stop sign there at Sabal Point Loop but you have to go way past the sign to be able to see and all of a sudden, a car comes speeding around that corner. Can a sign be put there saying, blind entrance, slow down? I also see a lot of speeding in the community.

Mr. Morris stated I wouldn't think it would be a bad idea at the entrance by the main guard gate to put up a sign saying that the speed limit is 20 mph.

Mr. Showe stated the field manager is taking notes and we will work on those items.

Ms. Williams stated speed limit signs throughout the community will remind people to slow down. I brought up at a meeting last year about the streetlight behind my house that make it look like daylight. Last year you talked about putting some kind of shield on it so the light would be focused downward where it needs to be and not in my window.

Mr. Morris asked is this a light owned by Duke Energy?

Mr. Showe stated the CDD leases them from Duke and we need to reach out to them with that information.

Ms. Monaco stated we lease the streetlights from Duke and that is new to us. Do we lease them to the end of time and is that typical here?

Mr. Johnston stated the good thing about that is if there is an issue you just call them and they come out and fix it opposed to if you own the fixture then you pay for the fix. When they change out the lights in the older communities that did not have LED lights Duke replaces that as part of the program and it doesn't cost the association anything.

Ms. Monaco asked if the lights are out, how do we resolve that?

Mr. Morris stated write down the pole number and get it to them and they will fix it.

Mr. Showe stated you can go the Duke's website and report it.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the November 17, 2021 Meeting and Acceptance of the November 17, 2021 Landowners meeting.

On MOTION by Mr. Clark seconded by Mr. Morris with all in favor the minutes of the November 17, 2021 regular business meeting were approved and the November 17, 2021 landowners' meeting minutes were accepted.

FOURTH ORDER OF BUSINESS

Consideration of Disclosure of Public Financing

Mr. Showe stated this is required after every bond issue and this reflects the terms of the bond issue.

On MOTION by Mr. Clark seconded by Ms. Moss with all in favor the disclosure of public financing was approved.

FIFTH ORDER OF BUSINESS

Consideration of Temporary Access Easement Agreement with Lionel Mendez

Mr. Showe stated we have a request for a temporary access easement agreement from a resident from 7890 Sabal Point Loop who is putting in a pool. We typically approve these on our own but because it was so close to the board meeting, we placed it on the agenda for board consideration. The easement agreement lays out the terms under which they can use the CDD property for the purpose of getting to their property and they have to correct any damage that is done to CDD property.

On MOTION by Mr. Morris seconded by Mr. Clark with all in favor the temporary access easement agreement with Lionel Mendez at 7890 Sabal Point Loop was approved.

SIXTH ORDER OF BUSINESS

Consideration of Amendment to Agreement with Poulous & Bennett to Provide Additional Wastewater Services & Stormwater Management Needs Analysis

Mr. Showe stated next is consideration of an amendment to the agreement with Poulous & Bennet to provide a stormwater management needs analysis.

Ms. Trucco stated we had presented a memorandum to the board regarding a new law that requires cities, counties and special districts to prepare a 20-year projected needs analysis report on the stormwater and wastewater systems. It is due by June 30, 2022 and the board had directed the district engineer to prepare a cost estimate proposal for this report.

Mr. Kelly stated the proposal is based on the legislation and part of these items need to be researched, itemized, costs projected and we put all those in the proposal for that work as well as the time necessary.

Mr. Johnston asked as far as cost allocation, is there a way to get this incorporated to get it covered at some point in time?

Mr. Showe stated this particular report is not budgeted ,but we will program the five-year updates into the budget.

On MOTION by Mr. Clark seconded by Mr. Johnston with all in favor the amendment to the agreement with Poulous & Bennett to provide the wastewater and stormwater management needs analysis in the amount of \$18,000 was approved.

SEVENTH ORDER OF BUSINESS

Ratification of Consent to Assignment of Agreement for Landscape Maintenance Services with Capital Land Management

Mr. Showe stated we signed this consent to assignment of agreement and we are asking the board to ratify that action. The landscape company has been purchased by another company and this agreement acknowledges that the previous agreement with Capital Land Management will now be Juniper.

On MOTION by Mr. Clark seconded by Mr. Johnston with all in favor the consent to assignment of agreement for landscape maintenance services with Capital Land Management to Juniper Landscaping of Florida, LLC was ratified.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

Mr. Kelly stated the majority of the underground utilities are in the ground now and we are hoping to get road base this week.

Mr. Johnston stated we will be recording the plat for 3C and 4B in the next few weeks. I have to get the mylar to the county so they can record that phase and then the other ones we have already submitted and are targeting the recording of those towards the end of February.

Ms. Trucco stated we just ask for a copy of that so if there are any dedications to the CDD.

Mr. Morris stated when I drive down Old Lake Wilson Road, I see a road being built connecting our property to an area that is separate from all the other buildings. Is this the new area that we acquired a few months ago?

Mr. Johnston stated yes.

Mr. Morris asked has KHOV determined where the dog park is going to be?

Mr. Johnston responded yes, it is in the corner upfront and I will bring that to the next meeting.

D. Manager

Mr. Showe introduced Clayton Smith, the new field operations manager and stated that a representative of Juniper was present and wanted to talk about some irrigation repairs.

Juniper Representative: stated we have some damage created by heavy equipment, trucks going over the island. We need to dig out what is buried because we don't want to get into an issue with warranty.

Mr. Showe asked are you going to cover those?

Mr. Johnston stated KHOV is going to pay that anyway so just as long we get the invoice, we can take care of it directly. That is not a CDD issue that is KHOV construction. We wanted to make sure we didn't have any more trucks coming through that area.

Mr. Smith stated we had a complaint about an area in front of the guardhouse and it is definitely an area that can use some pressure washing. We do have a maintenance program that I oversee and for this situation I will bring a proposal to the next meeting.

i. Approval of Check Register

On MOTION by Mr. Clark seconded by Mr. Johnston 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. Presentation of Arbitrage Rebate Calculation Report

Mr. Showe stated next is presentation of the arbitrage rebate calculation report for the Series 2018 Bonds. This is a presentation that is required annually, a test to make sure that we are not earning more in interest on the bond funds than legally allowed. There is no rebate liability, so we are in compliance with the Florida Statutes.

NINTH ORDER OF BUSINESS**Other Business**

There being none, the next item followed.

TENTH ORDER OF BUSINESS**Supervisor's Requests**

Mr. Morris asked in September/October William mentioned that there was a one-way sign on the circle that had to be replaced and it was never done. I think there was another pipe that was more or less sticking out on the exit side of the guard station and I don't know if that has been repaired. If you drive down Hanson Bay and make a left turn at Antilles immediately on your left the sidewalk looks like it is starting to break up.

Mr. Smith stated I will look into that.

On MOTION by Mr. Clark seconded by Mr. Johnston with all in favor the meeting adjourned at 2:27 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

RESOLUTION 2022-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Windward Community Development District (“**District**”) prior to June 15, 2022, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: July 20, 2022

HOURL: 2:00 p.m.

LOCATION: 7813 Four Seasons Blvd.
Kissimmee, FL 34747

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

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

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

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

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

PASSED AND ADOPTED THIS 20th DAY OF APRIL, 2022.

ATTEST:

**WINDWARD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____
Its: _____

Windward
Community Development District

Proposed Budget
FY 2023



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Windward

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2022	Actuals Thru 2/28/22	Projected Next 7 Months	Projected Thru 9/30/22	Proposed Budget FY2023
Revenues					
Assessments - Tax Roll/Direct	\$ 325,776	\$ 303,733	\$ 22,043	\$ 325,776	\$ 1,122,139
Deficit Funding	\$ 418,610	\$ 93,381	\$ 540,847	\$ 634,228	\$ -
Total Revenues	\$ 744,386	\$ 397,114	\$ 562,890	\$ 960,004	\$ 1,122,139
Expenditures					
<i>Administrative</i>					
Supervisors Fees	\$ 4,800	\$ -	\$ 2,800	\$ 2,800	\$ 4,800
FICA Expense	\$ 367	\$ -	\$ 214	\$ 214	\$ 367
Engineering	\$ 16,000	\$ 2,475	\$ 27,833	\$ 30,309	\$ 16,000
Attorney	\$ 25,000	\$ 4,302	\$ 14,583	\$ 18,885	\$ 25,000
Arbitrage	\$ 450	\$ 900	\$ -	\$ 900	\$ 900
Dissemination	\$ 7,000	\$ 4,667	\$ 4,083	\$ 8,750	\$ 8,750
Annual Audit	\$ 4,300	\$ -	\$ 6,300	\$ 6,300	\$ 6,400
Trustee Fees	\$ 5,000	\$ 7,758	\$ -	\$ 7,758	\$ 7,758
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Management Fees	\$ 37,132	\$ 15,472	\$ 21,660	\$ 37,132	\$ 38,988
Information Technology	\$ 1,400	\$ 583	\$ 817	\$ 1,400	\$ 1,750
Website Maintenance	\$ 800	\$ 333	\$ 467	\$ 800	\$ 1,000
Telephone	\$ 250	\$ -	\$ 146	\$ 146	\$ 250
Postage	\$ 800	\$ 190	\$ 467	\$ 656	\$ 800
Travel Per Diem	\$ 660	\$ -	\$ 385	\$ 385	\$ 660
Printing & Binding	\$ 500	\$ 26	\$ 292	\$ 318	\$ 500
Insurance	\$ 5,919	\$ 5,570	\$ -	\$ 5,570	\$ 6,684
Legal Advertising	\$ 1,500	\$ 168	\$ 875	\$ 1,043	\$ 1,500
Other Current Charges	\$ 2,000	\$ 197	\$ 1,167	\$ 1,364	\$ 2,000
Office Supplies	\$ 150	\$ 1	\$ 88	\$ 89	\$ 150
Property Appraiser	\$ 500	\$ -	\$ 217	\$ 217	\$ 500
Property Taxes	\$ 250	\$ -	\$ -	\$ -	\$ 250
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 119,952	\$ 47,817	\$ 82,393	\$ 130,211	\$ 130,182

Windward

Community Development District

Proposed Budget General Fund

Description	Adopted Budget FY2022	Actuals Thru 2/28/22	Projected Next 7 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<i><u>Operation & Maintenance</u></i>					
Field Services	\$ 15,914	\$ 6,631	\$ 9,283	\$ 15,914	\$ 16,709
Facility Maintenance	\$ 12,000	\$ -	\$ 7,000	\$ 7,000	\$ 12,000
Telephone	\$ 3,500	\$ -	\$ 2,042	\$ 2,042	\$ 3,500
Electric	\$ 65,000	\$ 52,935	\$ 105,000	\$ 157,935	\$ 181,074
Water & Sewer	\$ 330,000	\$ 160,122	\$ 280,000	\$ 440,122	\$ 495,000
Security Building Maintenance	\$ 10,000	\$ 5,357	\$ 4,643	\$ 10,000	\$ 10,000
Landscape Maintenance	\$ 134,520	\$ 61,180	\$ 85,652	\$ 146,832	\$ 207,174
Landscape Contingency	\$ 25,000	\$ 3,337	\$ 14,583	\$ 17,921	\$ 25,000
Property Insurance	\$ 3,200	\$ 2,808	\$ -	\$ 2,808	\$ 3,200
Fountain Maintenance	\$ 4,200	\$ 1,500	\$ 2,100	\$ 3,600	\$ 4,200
Lake Maintenance	\$ 6,000	\$ 700	\$ 3,500	\$ 4,200	\$ 9,000
Irrigation Repairs	\$ 4,000	\$ 4,676	\$ 6,300	\$ 10,976	\$ 12,000
Lighting Maintenance	\$ 2,500	\$ -	\$ 1,458	\$ 1,458	\$ 2,500
Monument Maintenance	\$ 1,400	\$ -	\$ 817	\$ 817	\$ 1,400
Roadway Maintenance	\$ 2,200	\$ -	\$ 1,283	\$ 1,283	\$ 2,200
Contingency	\$ 5,000	\$ 3,969	\$ 2,917	\$ 6,885	\$ 7,000
<u>Total Operation & Maintenance</u>	\$ 624,434	\$ 303,214	\$ 526,579	\$ 829,793	\$ 991,957
Total Expenditures	\$ 744,386	\$ 351,031	\$ 608,972	\$ 960,004	\$ 1,122,139
Excess Revenues/(Expenditures)	\$ -	\$ 46,082	\$ (46,082)	\$ 0	\$ -

Net Assessment	\$ 1,122,139
Collection Cost (6%)	\$ 71,626
Gross Assessment	\$ 1,193,765

Number of Units 553

Gross Per Unit	\$ 2,159
Net Per Unit	\$ 2,029

Windward
Community Development District
GENERAL FUND BUDGET

REVENUES:

Assessments

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

EXPENDITURES:

Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

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

Attorney

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

Arbitrage

The District has contracted with AMTEC an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2018A-1, 2018A-2, 2020-A1, and 2020-A2 Special Assessment Revenue Bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. Governmental Management Services – Central Florida, LLC provides these services.

Windward
Community Development District
GENERAL FUND BUDGET

Annual Audit

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

Trustee Fees

The District will pay annual trustee fees for the Series 2018A-1, 2018A-2, 2020A-1 & 2020A-2 Special Assessment Revenue Bonds that are deposited with a Trustee at USBank.

Assessment Administration

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

Management Fees

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

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Governmental Management Services – Central Florida, LLC provides these services.

Telephone

Telephone and fax machine.

Postage

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

Travel Per Diem

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

Printing & Binding

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

Windward
Community Development District
GENERAL FUND BUDGET

Insurance

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

Legal Advertising

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

Other Current Charges

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

Office Supplies

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

Property Appraiser

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

Property Taxes

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

Dues, Licenses & Subscriptions

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

Operation and Maintenance:

Field Services

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

Facility Maintenance

Represents estimated costs for facility maintenance.

Telephone

Represents estimated costs for telephone services to the guardhouse.

Windward
Community Development District
GENERAL FUND BUDGET

Electric

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

Water & Sewer

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

Security Building Maintenance

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

Landscape Maintenance

The District will maintain the landscaping within the common areas of the District after installation of landscape material has been completed. Juniper Landscaping of Florida, LLC provides these services.

Description	Monthly	Annual
Landscape Maintenance	\$12,236	\$146,832
Contingency		\$60,342
Total		\$207,174

Landscape Contingency

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

Property Insurance

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

Fountain Maintenance

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

Description	Monthly	Annual
Fountain Maintenance	\$300	\$3,600
Total		\$3,600

Windward
Community Development District
GENERAL FUND BUDGET

Lake Maintenance

Represents estimated costs for the maintenance of any ponds and lakes located within the District. Aquatic Weed Management, Inc provides these services.

Irrigation Repairs

Represents estimated costs for any repairs to the irrigation system.

Lighting Maintenance

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

Monument Maintenance

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

Roadway Maintenance

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

Contingency

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

Windward
Community Development District
Proposed Budget
Debt Service Fund
Series 2018 A-1

Description	Adopted Budget FY2022	Actuals Thru 2/28/22	Projected Next 7 Months	Projected Thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments - 2018 A1	\$ 243,648	\$ 240,815	\$ 2,833	\$ 243,648	\$ 243,460
Interest Income	\$ 50	\$ 4	\$ -	\$ 4	\$ 250
Carry Forward Surplus	\$ 99,379	\$ 102,673	\$ -	\$ 102,673	\$ 106,610

Total Revenues	\$ 343,077	\$ 343,492	\$ 2,833	\$ 346,325	\$ 350,320
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Expenditures

Series 2018A-1

Interest - 11/1	\$ 94,858	\$ 94,858	\$ -	\$ 94,858	\$ 93,733
Principal - 5/1	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 55,000
Interest - 5/1	\$ 94,858	\$ -	\$ 94,858	\$ 94,858	\$ 93,733

Total Expenditures	\$ 239,715	\$ 94,858	\$ 144,858	\$ 239,715	\$ 242,465
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Excess Revenues/(Expenditures)	\$ 103,362	\$ 248,635	\$ (142,025)	\$ 106,610	\$ 107,855
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*Carry forward less amount in Reserve funds.

<u>Series 2018A-1</u>	
Interest - 11/1/2023	\$92,495
Total	\$92,495

Number of Units	Net per Unit	Net Assessment
270	\$902	\$243,460

Windward
Community Development District
Series 2018 A-1 Special Assessment Bonds
Amortization Schedule

Date		Balance	Prinicipal	Interest	Total
11/01/22	\$	3,310,000.00	\$ -	\$ 93,732.50	\$ 238,590.00
05/01/23	\$	3,310,000.00	\$ 55,000.00	\$ 93,732.50	
11/01/23	\$	3,255,000.00	\$ -	\$ 92,495.00	\$ 241,227.50
05/01/24	\$	3,255,000.00	\$ 60,000.00	\$ 92,495.00	
11/01/24	\$	3,195,000.00	\$ -	\$ 90,965.00	\$ 243,460.00
05/01/25	\$	3,195,000.00	\$ 60,000.00	\$ 90,965.00	
11/01/25	\$	3,135,000.00	\$ -	\$ 89,435.00	\$ 240,400.00
05/01/26	\$	3,135,000.00	\$ 65,000.00	\$ 89,435.00	
11/01/26	\$	3,070,000.00	\$ -	\$ 87,777.50	\$ 242,212.50
05/01/27	\$	3,070,000.00	\$ 65,000.00	\$ 87,777.50	
11/01/27	\$	3,005,000.00	\$ -	\$ 86,120.00	\$ 238,897.50
05/01/28	\$	3,005,000.00	\$ 70,000.00	\$ 86,120.00	
11/01/28	\$	2,935,000.00	\$ -	\$ 84,335.00	\$ 240,455.00
05/01/29	\$	2,935,000.00	\$ 75,000.00	\$ 84,335.00	
11/01/29	\$	2,860,000.00	\$ -	\$ 82,422.50	\$ 241,757.50
05/01/30	\$	2,860,000.00	\$ 80,000.00	\$ 82,422.50	
11/01/30	\$	2,780,000.00	\$ -	\$ 80,142.50	\$ 242,565.00
05/01/31	\$	2,780,000.00	\$ 85,000.00	\$ 80,142.50	
11/01/31	\$	2,695,000.00	\$ -	\$ 77,720.00	\$ 242,862.50
05/01/32	\$	2,695,000.00	\$ 90,000.00	\$ 77,720.00	
11/01/32	\$	2,605,000.00	\$ -	\$ 75,155.00	\$ 242,875.00
05/01/33	\$	2,605,000.00	\$ 95,000.00	\$ 75,155.00	
11/01/33	\$	2,510,000.00	\$ -	\$ 72,447.50	\$ 242,602.50
05/01/34	\$	2,510,000.00	\$ 100,000.00	\$ 72,447.50	
11/01/34	\$	2,410,000.00	\$ -	\$ 69,597.50	\$ 242,045.00
05/01/35	\$	2,410,000.00	\$ 105,000.00	\$ 69,597.50	
11/01/35	\$	2,305,000.00	\$ -	\$ 66,605.00	\$ 241,202.50
05/01/36	\$	2,305,000.00	\$ 110,000.00	\$ 66,605.00	
11/01/36	\$	2,195,000.00	\$ -	\$ 63,470.00	\$ 240,075.00
05/01/37	\$	2,195,000.00	\$ 115,000.00	\$ 63,470.00	
11/01/37	\$	2,080,000.00	\$ -	\$ 60,192.50	\$ 238,662.50
05/01/38	\$	2,080,000.00	\$ 125,000.00	\$ 60,192.50	
11/01/38	\$	1,955,000.00	\$ -	\$ 56,630.00	\$ 241,822.50
05/01/39	\$	1,955,000.00	\$ 130,000.00	\$ 56,630.00	
11/01/39	\$	1,825,000.00	\$ -	\$ 52,925.00	\$ 239,555.00
05/01/40	\$	1,825,000.00	\$ 140,000.00	\$ 52,925.00	
11/01/40	\$	1,685,000.00	\$ -	\$ 48,865.00	\$ 241,790.00
05/01/41	\$	1,685,000.00	\$ 145,000.00	\$ 48,865.00	
11/01/41	\$	1,540,000.00	\$ -	\$ 44,660.00	\$ 238,525.00
05/01/42	\$	1,540,000.00	\$ 155,000.00	\$ 44,660.00	
11/01/42	\$	1,385,000.00	\$ -	\$ 40,165.00	\$ 239,825.00
05/01/43	\$	1,385,000.00	\$ 165,000.00	\$ 40,165.00	
11/01/43	\$	1,220,000.00	\$ -	\$ 35,380.00	\$ 240,545.00

Windward
Community Development District
Series 2018 A-1 Special Assessment Bonds
Amortization Schedule

Date		Balance	Principal		Interest		Total
05/01/44	\$	1,220,000.00	\$	175,000.00	\$	35,380.00	
11/01/44	\$	1,045,000.00	\$	-	\$	30,305.00	\$ 240,685.00
05/01/45	\$	1,045,000.00	\$	185,000.00	\$	30,305.00	
11/01/45	\$	860,000.00	\$	-	\$	24,940.00	\$ 240,245.00
05/01/46	\$	860,000.00	\$	195,000.00	\$	24,940.00	
11/01/46	\$	665,000.00	\$	-	\$	19,285.00	\$ 239,225.00
05/01/47	\$	665,000.00	\$	210,000.00	\$	19,285.00	
11/01/47	\$	455,000.00	\$	-	\$	13,195.00	\$ 242,480.00
05/01/48	\$	455,000.00	\$	220,000.00	\$	13,195.00	
11/01/48	\$	235,000.00	\$	-	\$	6,815.00	\$ 240,010.00
05/01/49	\$	235,000.00	\$	235,000.00	\$	6,815.00	\$ 241,815.00
			\$	3,310,000.00	\$	3,291,555.00	\$ 6,746,412.50

Windward
Community Development District
Proposed Budget
Debt Service Fund
Series 2018 A-2

Description	Adopted Budget FY2022	Actuals Thru 2/28/22	Projected Next 7 Months	Projected Thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments - 2018 A2	\$ 11,600	\$ -	\$ 11,600	\$ 11,600	\$ 205
Assessments - Prepayment	\$ -	\$ 70,864	\$ -	\$ 70,864	\$ -
Interest Income	\$ 50	\$ 3	\$ -	\$ 3	\$ -
Carry Forward Surplus	\$ 105,280	\$ 222,406	\$ -	\$ 222,406	\$ 4,940
Total Revenues	\$ 116,930	\$ 293,273	\$ 11,600	\$ 304,873	\$ 5,145

Expenditures

Series 2018A-2

Special Call - 11/1	\$ 95,000	\$ 210,000	\$ -	\$ 210,000	\$ 5,000
Interest - 11/1	\$ 8,555	\$ 8,555	\$ -	\$ 8,555	\$ 145
Special Call - 2/1	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
Interest - 2/1	\$ -	\$ 1,088	\$ -	\$ 1,088	\$ -
Interest - 5/1	\$ 5,800	\$ -	\$ 290	\$ 290	\$ -
Special Call - 5/1	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
Total Expenditures	\$ 109,355	\$ 294,643	\$ 5,290	\$ 299,933	\$ 5,145

Excess Revenues/(Expenditures)	\$ 7,575	\$ (1,370)	\$ 6,310	\$ 4,940	\$ 0
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*Carry forward less amount in Reserve funds.

Windward
Community Development District
Proposed Budget
Debt Service Fund
Series 2020 A-1

Description	Adopted Budget FY2022	Actuals Thru 2/28/22	Projected Next 7 Months	Projected Thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments - 2020 A1	\$ 255,313	\$ 224,446	\$ 30,866	\$ 255,313	\$ 255,313
Interest Income	\$ -	\$ 4	\$ -	\$ 4	\$ -
Carry Forward Surplus	\$ 89,263	\$ 89,263	\$ -	\$ 89,263	\$ 91,077
Total Revenues	\$ 344,575	\$ 313,713	\$ 30,866	\$ 344,579	\$ 346,390

Expenditures

Series 2020A-1

Interest - 11/1	\$ 89,251	\$ 89,251	\$ -	\$ 89,251	\$ 88,126
Principal - 5/1	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ 80,000
Interest - 5/1	\$ 89,251	\$ -	\$ 89,251	\$ 89,251	\$ 88,126
Total Expenditures	\$ 253,503	\$ 89,251	\$ 164,251	\$ 253,503	\$ 256,253
Excess Revenues/(Expenditures)	\$ 91,073	\$ 224,461	\$ (133,385)	\$ 91,077	\$ 90,137

*Carry forward less amount in Reserve funds.

<u>Series 2020 A-1</u>	
Interest - 11/1/2023	\$86,926
Total	\$86,926

Number of Units	Net per Unit	Net Assessment
283	\$902	\$255,313

Windward
Community Development District
Series 2020 A-1 Special Assessment Bonds
Amortization Schedule

Date		Balance	Principal		Interest		Total
11/01/22	\$	4,155,000.00	\$	-	\$	88,126.25	\$ 252,377.50
05/01/23	\$	4,155,000.00	\$	80,000.00	\$	88,126.25	\$ -
11/01/23	\$	4,075,000.00	\$	-	\$	86,926.25	\$ 255,052.50
05/01/24	\$	4,075,000.00	\$	80,000.00	\$	86,926.25	\$ -
11/01/24	\$	3,995,000.00	\$	-	\$	85,726.25	\$ 252,652.50
05/01/25	\$	3,995,000.00	\$	85,000.00	\$	85,726.25	\$ -
11/01/25	\$	3,910,000.00	\$	-	\$	84,451.25	\$ 255,177.50
05/01/26	\$	3,910,000.00	\$	85,000.00	\$	84,451.25	\$ -
11/01/26	\$	3,825,000.00	\$	-	\$	82,900.00	\$ 252,351.25
05/01/27	\$	3,825,000.00	\$	90,000.00	\$	82,900.00	\$ -
11/01/27	\$	3,735,000.00	\$	-	\$	81,257.50	\$ 254,157.50
05/01/28	\$	3,735,000.00	\$	90,000.00	\$	81,257.50	\$ -
11/01/28	\$	3,645,000.00	\$	-	\$	79,615.00	\$ 250,872.50
05/01/29	\$	3,645,000.00	\$	95,000.00	\$	79,615.00	\$ -
11/01/29	\$	3,550,000.00	\$	-	\$	77,881.25	\$ 252,496.25
05/01/30	\$	3,550,000.00	\$	100,000.00	\$	77,881.25	\$ -
11/01/30	\$	3,450,000.00	\$	-	\$	76,056.25	\$ 253,937.50
05/01/31	\$	3,450,000.00	\$	105,000.00	\$	76,056.25	\$ -
11/01/31	\$	3,345,000.00	\$	-	\$	73,825.00	\$ 254,881.25
05/01/32	\$	3,345,000.00	\$	110,000.00	\$	73,825.00	\$ -
11/01/32	\$	3,235,000.00	\$	-	\$	71,487.50	\$ 255,312.50
05/01/33	\$	3,235,000.00	\$	110,000.00	\$	71,487.50	\$ -
11/01/33	\$	3,125,000.00	\$	-	\$	69,150.00	\$ 250,637.50
05/01/34	\$	3,125,000.00	\$	115,000.00	\$	69,150.00	\$ -
11/01/34	\$	3,010,000.00	\$	-	\$	66,706.25	\$ 250,856.25
05/01/35	\$	3,010,000.00	\$	120,000.00	\$	66,706.25	\$ -
11/01/35	\$	2,890,000.00	\$	-	\$	64,156.25	\$ 250,862.50
05/01/36	\$	2,890,000.00	\$	125,000.00	\$	64,156.25	\$ -
11/01/36	\$	2,765,000.00	\$	-	\$	61,500.00	\$ 250,656.25
05/01/37	\$	2,765,000.00	\$	135,000.00	\$	61,500.00	\$ -
11/01/37	\$	2,630,000.00	\$	-	\$	58,631.25	\$ 255,131.25
05/01/38	\$	2,630,000.00	\$	140,000.00	\$	58,631.25	\$ -
11/01/38	\$	2,490,000.00	\$	-	\$	55,656.25	\$ 254,287.50
05/01/39	\$	2,490,000.00	\$	145,000.00	\$	55,656.25	\$ -
11/01/39	\$	2,345,000.00	\$	-	\$	52,575.00	\$ 253,231.25
05/01/40	\$	2,345,000.00	\$	150,000.00	\$	52,575.00	\$ -
11/01/40	\$	2,195,000.00	\$	-	\$	49,387.50	\$ 251,962.50
05/01/41	\$	2,195,000.00	\$	160,000.00	\$	49,387.50	\$ -
11/01/41	\$	2,035,000.00	\$	-	\$	45,787.50	\$ 255,175.00
05/01/42	\$	2,035,000.00	\$	165,000.00	\$	45,787.50	\$ -
11/01/42	\$	1,870,000.00	\$	-	\$	42,075.00	\$ 252,862.50
05/01/43	\$	1,870,000.00	\$	175,000.00	\$	42,075.00	\$ -
11/01/43	\$	1,695,000.00	\$	-	\$	38,137.50	\$ 255,212.50
05/01/44	\$	1,695,000.00	\$	180,000.00	\$	38,137.50	\$ -
11/01/44	\$	1,515,000.00	\$	-	\$	34,087.50	\$ 252,225.00
05/01/45	\$	1,515,000.00	\$	190,000.00	\$	34,087.50	\$ -
11/01/45	\$	1,325,000.00	\$	-	\$	29,812.50	\$ 253,900.00
05/01/46	\$	1,325,000.00	\$	200,000.00	\$	29,812.50	\$ -
11/01/46	\$	1,125,000.00	\$	-	\$	25,312.50	\$ 255,125.00
05/01/47	\$	1,125,000.00	\$	205,000.00	\$	25,312.50	\$ -
11/01/47	\$	920,000.00	\$	-	\$	20,700.00	\$ 251,012.50

Windward
Community Development District
Series 2020 A-1 Special Assessment Bonds
Amortization Schedule

Date		Balance	Prinicpal		Interest		Total
05/01/48	\$	920,000.00	\$	215,000.00	\$	20,700.00	\$ -
11/01/48	\$	705,000.00	\$	-	\$	15,862.50	\$ 251,562.50
05/01/49	\$	705,000.00	\$	225,000.00	\$	15,862.50	\$ -
11/01/49	\$	480,000.00	\$	-	\$	10,800.00	\$ 251,662.50
05/01/50	\$	480,000.00	\$	235,000.00	\$	10,800.00	\$ -
11/1/50	\$	245,000.00	\$	-	\$	5,512.50	\$ 251,312.50
5/1/51	\$	245,000.00	\$	245,000.00	\$	5,512.50	\$ 250,512.50
			\$	4,155,000.00	\$	3,268,205.00	\$ 7,587,456.25

Windward
Community Development District
Proposed Budget
Debt Service Fund
Series 2020 A-2

Description	Adopted Budget FY2022	Actuals Thru 2/28/22	Projected Next 7 Months	Projected Thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments - 2020 A2	\$ 354,398	\$ -	\$ 310,000	\$ 310,000	\$ 287,980
Assessments - Prepayment	\$ -	\$ 734,350	\$ 500,380	\$ 1,234,730	\$ -
Interest Income	\$ -	\$ 13	\$ -	\$ 13	\$ -
Carry Forward Surplus	\$ 176,237	\$ 416,035	\$ -	\$ 416,035	\$ 154,943
Total Revenues	\$ 530,635	\$ 1,150,398	\$ 810,380	\$ 1,960,778	\$ 442,923

Expenditures

Series 2018A-2

Interest - 11/1	\$ 176,220	\$ 176,220	\$ -	\$ 176,220	\$ 143,990
Special Call - 11/1	\$ -	\$ 230,000	\$ -	\$ 230,000	\$ -
Interest - 2/1	\$ -	\$ 7,425	\$ -	\$ 7,425	\$ -
Special Call - 2/1	\$ -	\$ 675,000	\$ -	\$ 675,000	\$ -
Interest - 5/1	\$ 176,220	\$ -	\$ 156,310	\$ 156,310	\$ 143,990
Special Call - 5/1	\$ -	\$ -	\$ 480,000	\$ 480,000	\$ -
Special Call - 8/1	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -
Interest - 8/1	\$ -	\$ -	\$ 880	\$ 880	\$ -
Total Expenditures	\$ 352,440	\$ 1,088,645	\$ 717,190	\$ 1,805,835	\$ 287,980
Excess Revenues/ (Expenditures)	\$ 178,195	\$ 61,753	\$ 93,190	\$ 154,943	\$ 154,943

*Carry forward less amount in Reserve funds.

<u>Series 2020 A-2</u>	
Interest - 11/1/2023	\$143,990
Total	\$143,990

Windward
Community Development District
Series 2020 A-2 Special Assessment Bonds
Amortization Schedule

DATE		BALANCE	PRINCIPAL		INTEREST		TOTAL
11/01/22	\$	6,545,000.00	\$	-	\$	143,990.00	\$ 143,990.00
05/01/23	\$	6,545,000.00	\$	-	\$	143,990.00	
11/01/23	\$	6,545,000.00	\$	-	\$	143,990.00	\$ 287,980.00
05/01/24	\$	6,545,000.00	\$	-	\$	143,990.00	
11/01/24	\$	6,545,000.00	\$	-	\$	143,990.00	\$ 287,980.00
05/01/25	\$	6,545,000.00	\$	-	\$	143,990.00	
11/01/25	\$	6,545,000.00	\$	-	\$	143,990.00	\$ 287,980.00
05/01/26	\$	6,545,000.00	\$	-	\$	143,990.00	
11/01/26	\$	6,545,000.00	\$	-	\$	143,990.00	\$ 287,980.00
05/01/27	\$	6,545,000.00	\$	-	\$	143,990.00	
11/01/27	\$	6,545,000.00	\$	-	\$	143,990.00	\$ 287,980.00
05/01/28	\$	6,545,000.00	\$	-	\$	143,990.00	
11/01/28	\$	6,545,000.00	\$	-	\$	143,990.00	\$ 287,980.00
05/01/29	\$	6,545,000.00	\$	-	\$	143,990.00	
11/01/29	\$	6,545,000.00	\$	-	\$	143,990.00	\$ 287,980.00
05/01/30	\$	6,545,000.00	\$	-	\$	143,990.00	
11/01/30	\$	6,545,000.00	\$	-	\$	143,990.00	\$ 287,980.00
05/01/31	\$	6,545,000.00	\$	-	\$	143,990.00	
11/01/31	\$	6,545,000.00	\$	-	\$	143,990.00	\$ 287,980.00
05/01/32	\$	6,545,000.00	\$	-	\$	143,990.00	
11/01/32	\$	6,545,000.00	\$	-	\$	143,990.00	\$ 287,980.00
05/01/33	\$	6,545,000.00	\$	-	\$	143,990.00	
11/01/33	\$	6,545,000.00	\$	-	\$	143,990.00	\$ 287,980.00
05/01/34	\$	6,545,000.00	\$	-	\$	143,990.00	
11/01/34	\$	6,545,000.00	\$	-	\$	143,990.00	\$ 287,980.00
05/01/35	\$	6,545,000.00	\$	6,545,000.00	\$	143,990.00	
11/01/35					\$	-	\$ 6,688,990.00
			\$	6,625,000.00	\$	3,743,740.00	\$ 10,288,740.00

SECTION VI

4/8/2022



Mr. Andy Hatton
Governmental Management Services
219 East Livingston Street
Orlando, FL 32801
Phone: 407-841-5524 Mobile: 352-551-3229
ahatton@gmscfl.com

RE: Windward CDD Access Control Upgrades (040822SR)

Dear Mr. Hatton,

Thank you for giving us the opportunity to quote on your access control requirements for Windward CDD, Four Seasons, a residential community located in Osceola County. The following is a description of the job to be performed and our cost quotation.

The cost information given should be considered budgetary at this time. When you have made your final decision as to the configuration of the job, we will be pleased to submit a final price.

WORK EFFORT

Our work effort is to upgrade the access control system for Windward CDD. This effort will consist of the removal and disposal of two (2) existing stand-alone keypads and the installation of two (2) new programmable proximity card readers/keypads at the gates. The proximity card readers/keypads will be mounted on the *existing* pedestals and will be wirelessly connected to and controlled by the *existing* programmable entry controller located in the clubhouse. All other *existing* access control devices will retain their current locations and functionalities.

NOTE: This proposal is based on all existing electrical wiring, communications wiring, conduit, gate operators, access control devices, detector loops, loop detectors, etc. being present and in proper working order for re-use. Any additional labor and materials necessary will be separate and billable.

SYSTEM EQUIPMENT AND PRICE

System Equipment

- 2 ea Wireless Wiegand Bridges
- 2 ea LiftMaster model KPR2000 keypad/proximity card readers
- 1 ea Linear "Emerge" web based node
- 2 ea Surge suppression (power and control) for the keypad/card reader

System Price

Total base system price including equipment, installation and freight, as quoted: **\$7,575.00**

Card Costs

HID Proximity Cards

Standard proximity access cards in quantities of 1-199, each:	\$4.25
Standard proximity access cards in quantities of 200-599, each:	\$4.10
Standard proximity access cards in quantities of 600-1099, each:	\$4.00
Standard proximity access cards in quantities of 1100-1999, each:	\$3.90
Standard proximity access cards in quantities of 2000-up, each:	\$3.50

Proxkey III Key Fob

Key Fob in multiples of 10, stamped each:	\$9.00
Key Fob in multiples of 100, engraved each:	\$8.25
Key Fob in multiples of 100, stamped each:	\$8.25

INSTALLATION

Includes:

- Installing all equipment.
- Providing electrical power to system equipment.
- Providing of conduit and control wiring between equipment items.

- Making all power and electrical connections to equipment.
- Testing out system for proper operation.

Does Not Include:

- Grounding of fence, if required or applicable.
- Decorative brick paver removal, if required or applicable.
- Adequate signage, if required or applicable.
- Adequate lighting, if required or applicable.
- Removal of trees or other landscaping that may be required in order to install equipment.
- Repair and/or replacements of grass, irrigation lines, sprinklers, control wiring or any other landscape materials that might be damaged during installation.
- Cost of repairing undetected items that may be damaged during installation.
- Cost of installing, and monthly rental on, telephone line required by telephone entrance device and/or programmable entry device.
- Cost of installing, and monthly rental on, high-speed internet service with a Static IP address required by telephone entrance device and/or programmable entry device.

ADDITIONAL INFORMATION

Warranty

Our warranty covers **all parts, labor & travel**, with the only exclusions being vandalism (such as being hit by a vehicle) and natural disaster (such as lightning or flooding). The warranty for the system is **one year** from date of completed installation.

Service Support

At ACT, we are very proud of our service department. We have provided sales and service in Central Florida since **1942** and have been installing and maintaining gated entry systems for over **25** years. ACT provides factory-trained technicians, radio dispatched service vehicles and a large inventory of spares for most products sold. Because of this attention to service, calls are responded to the same or next working day with 95% of all problems encountered being repaired on the first call. If the highest quality installation and service after the sale are of importance in your purchasing decision, ACT is the right choice.

Quotation for
 - Windward CDD -
 04/08/22
 Page 3 of 4

Quotation Expiration

This quotation remains valid for 15 days from the submission date. ACT reserves the right to requote after this time period elapses.

Terms of Sale

Normal terms of sale require that fifty percent (50%) of the quoted system cost is due at time of order. The remaining fifty percent (50%) is due upon completion of the installation

If you have any questions, please be sure and give me a call. We look forward to serving you soon.

Sincerely yours,



Stan Rubin
Access Control Technologies, Inc.
407-422-8850
stan.rubin@actflorida.com

SECTION VIII

SECTION C

SECTION 1

Windward

Community Development District

Summary of Check Register

November 11, 2021 to April 10, 2022

Fund	Date	Check No.'s	Amount
General Fund			
	11/18/21	410-411	\$ 17,692.75
	11/19/21	412-414	\$ 1,814.50
	12/20/21	415-428	\$ 41,361.66
	1/7/22	429-434	\$ 33,779.43
	1/14/22	435	\$ 5,286.25
	1/20/22	436-439	\$ 1,914.52
	1/21/22	440-441	\$ 372,465.23
	2/4/22	442-446	\$ 89,339.00
	2/14/22	447-448	\$ 5,982.93
	2/16/22	449-452	\$ 2,384.68
	3/2/22	453-459	\$ 10,101.30
	3/10/22	460-462	\$ 30,442.79
	3/17/22	463-466	\$ 2,356.45
	3/23/22	467-468	\$ 2,044.97
Total			\$ 616,966.46

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/18/21	00031	10/01/21 211775	202110 320-53800-46800	LANDSCAPE MAINT OCT 21	*	12,236.00	
		10/06/21 211829	202110 320-53800-46400	IRRIGATION REPAIRS OCT 21	*	234.00	
				CAPITAL LAND MANAGEMENT CORP.			12,470.00 000410
11/18/21	00001	10/01/21 136	202110 310-51300-34000	MANAGEMENT FEES OCT21	*	3,094.33	
		10/01/21 136	202110 310-51300-35200	WEBSITE ADMIN COT21	*	66.67	
		10/01/21 136	202110 310-51300-35100	INFORMATION TECH OCT21	*	116.67	
		10/01/21 136	202110 310-51300-31300	DISSEMINATION SVC OCT21	*	583.33	
		10/01/21 136	202110 310-51300-51000	OFFICE SUPPLIES	*	.30	
		10/01/21 136	202110 310-51300-42000	POSTAGE	*	35.28	
		10/01/21 137	202110 320-53800-12000	FIELD MANAGEMENT OCT21	*	1,326.17	
				GOVERNMENTAL MANAGEMENT SERVICES			5,222.75 000411
11/19/21	00018	10/15/21 10	202110 310-51300-31300	AMORT SERIES 2018A-2 11-1	*	500.00	
		10/15/21 10	202110 310-51300-31300	AMORT SERIES 2018A-2 11-1	*	500.00	
				DISCLOSURE SERVICES LLC			1,000.00 000412
11/19/21	00012	10/01/21 2469	202110 320-53800-46900	FOUNTAINS SVC&MAINT OCT21	*	300.00	
				GRUNIT POOL SVCS			300.00 000413
11/19/21	00002	10/21/21 99694	202109 310-51300-31500	LEGAL SERVICES SEP 21	*	514.50	
				LATHAM,LUNA,EDEN & BEAUDINE,LLP			514.50 000414
12/20/21	00035	11/24/21 6661-11-	202111 310-51300-31200	ASSESSMENT BONDS 2020A1&2	*	450.00	
				AMTEC			450.00 000415
12/20/21	00041	12/01/21 13715	202111 320-53800-46700	LAKE MAINTENANCE NOV21	*	300.00	
				AQUATIC WEED MANAGEMENT, INC			300.00 000416
12/20/21	00014	11/30/21 S233023	202111 320-53800-57400	GATE MAINTENANCE 11/30/21	*	1,368.83	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		11/30/21	S233366 202111 320-53800-57400		*	289.96	
			GATE MAINTENANCE 11/30/21				
		12/09/21	S233552 202112 320-53800-57400		*	373.68	
			GATE MAINTENANCE 12/1/21				
				ACCESS CONTROL TECHNOLOGIES, INC.			2,032.47 000417
12/20/21	00031	10/28/21	211889 202110 320-53800-46400		*	855.46	
			IRRIGATION REPAIRS OCT21				
		10/29/21	211909 202110 320-53800-46400		*	790.12	
			IRRIGATION REPAIRS OCT21				
		11/01/21	211931 202111 320-53800-46800		*	12,236.00	
			LANDSCAPE MAINT NOV21				
				CAPITAL LAND MANAGEMENT CORP.			13,881.58 000418
12/20/21	00040	11/23/21	7-574-93 202111 310-51300-42000		*	31.01	
			FEDEX STANDARD OVERNIGHT				
				FEDEX			31.01 000419
12/20/21	00036	10/17/21	5724 202110 320-53800-57400		*	2,108.25	
			FINAL-GATE SURVEILLANCE				
				FUTURE HOME INTEGRATION			2,108.25 000420
12/20/21	99999	12/20/21	VOID 202112 000-00000-00000		C	.00	
			VOID CHECK				
				*****INVALID VENDOR NUMBER*****			.00 000421
12/20/21	00001	9/17/21	135 202110 310-51300-31700		*	5,000.00	
			ASSESSMENT ROLL FY22				
		11/01/21	138 202111 310-51300-34000		*	3,094.33	
			MANAGEMENT FEES NOV21				
		11/01/21	138 202111 310-51300-35200		*	66.67	
			WEBSITE ADMIN NOV21				
		11/01/21	138 202111 310-51300-35100		*	116.67	
			INFORMATION TECH NOV21				
		11/01/21	138 202111 310-51300-31300		*	583.33	
			DISSEMINATION SVC NOV21				
		11/01/21	138 202111 310-51300-51000		*	.03	
			OFFICE SUPPLIES				
		11/01/21	138 202111 310-51300-42000		*	18.20	
			POSTAGE				
		11/01/21	138 202111 310-51300-42500		*	3.30	
			COPIES				
		11/01/21	139 202111 320-53800-12000		*	1,326.17	
			FIELD MANAGEMENT NOV21				
		12/01/21	140 202112 310-51300-34000		*	3,094.33	
			MANAGEMENT FEE DEC21				

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER					RUN 4/11/22		PAGE 4		
*** CHECK DATES 11/11/2021 - 04/10/2022 ***		WINDWARD CDD - GENERAL FUND									
		BANK A GENERAL FUND									
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE		...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS		VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #	
1/07/22	00018	12/29/21	11	202112	310-51300-31300		*	500.00			
			AMORT	SERIES 2020A-2	2-1						
		12/29/21	11	202112	310-51300-31300		*	250.00			
			AMORT	SERIES 2018A-2	2-1						
DISCLOSURE SERVICES LLC									750.00	000430	
1/07/22	00042	12/01/21	142901	202112	320-53800-46800		*	12,236.00			
			LANDSCAPE	MAINTEN DEC21							
		12/10/21	143319	202111	320-53800-46400		*	150.65			
			IRRIGATION	REPAIRS NOV21							
		12/20/21	143626	202112	320-53800-46700		*	2,430.00			
			LANDSCAPE	ENHANCE DEC21							
		1/01/22	144859	202201	320-53800-46800		*	12,236.00			
			LANDSCAPE	MAINTEN JAN22							
JUNIPER LANDSCAPING OF FLORIDA, LLC									27,052.65	000431	
1/07/22	00002	12/13/21	100169	202111	310-51300-31500		*	1,133.70			
			LEGAL	SERVICES NOV21							
LATHAM,LUNA,EDEN & BEAUDINE,LLP									1,133.70	000432	
1/07/22	00011	12/29/21	18-021(5	202111	310-51300-31100		*	675.70			
			ENGINEERING	FEES NOV21							
POULOS & BENNETT									675.70	000433	
1/07/22	00022	12/24/21	6370111	202112	310-51300-32300		*	3,717.38			
			TRUSTEE	FEES SER18							
US BANK									3,717.38	000434	
1/14/22	00001	1/01/22	142	202201	310-51300-34000		*	3,094.33			
			MANAGEMENT	FEE JAN22							
		1/01/22	142	202201	310-51300-35200		*	66.67			
			WEBSITE	ADMIN JAN22							
		1/01/22	142	202201	310-51300-35100		*	116.67			
			INFORMATION	TEC JAN22							
		1/01/22	142	202201	310-51300-31300		*	583.33			
			DISSEMINATION	SVC JAN22							
		1/01/22	142	202201	310-51300-51000		*	.36			
			OFFICE	SUPPLIES							
		1/01/22	142	202201	310-51300-42000		*	98.72			
			POSTAGE								
		1/01/22	143	202201	320-53800-12000		*	1,326.17			
			FIELD	MANAGEMENT JAN22							
GOVERNMENTAL MANAGEMENT SERVICES									5,286.25	000435	
1/20/22	00014	12/31/21	S233177	202112	320-53800-57400		*	319.22			
			GATE	MAINTENANCE 12/28/21							
ACCESS CONTROL TECHNOLOGIES, INC.									319.22	000436	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/20/22	00012	12/01/21 2685	202112 320-53800-46900	FOUNTAINS SVC&MAINT DEC21	*	300.00	
				GRUNIT POOL SVCS			300.00 000437
1/20/22	00042	1/05/22 146002	202201 320-53800-46700	LANDSCAPE ENHANCE JAN22	*	257.30	
				JUNIPER LANDSCAPING OF FLORIDA, LLC			257.30 000438
1/20/22	00043	12/20/21 W4725	202112 320-53800-47000	BACK GATE WIRELESS CONECT	*	909.00	
		1/06/22 W4988	202201 320-53800-47000	BACK GATE WI-PAK JAN22	*	129.00	
				WI-PAK, INC			1,038.00 000439
1/21/22	00023	1/17/22 01172022	202201 300-20700-10000	TRNSF OF TAX RECEIPTS S18	*	237,743.76	
				WINDWARD CDD			237,743.76 000440
1/21/22	00023	1/17/22 01172022	202201 300-20700-10000	TRNSF OF TAX RECEIPTS S20	*	134,721.47	
				WINDWARD CDD			134,721.47 000441
2/04/22	00041	12/20/21 13810	202112 320-53800-46700	LAKE MAINTENANCE DEC21	*	350.00	
				AQUATIC WEED MANAGEMENT, INC			350.00 000442
2/04/22	00012	1/01/22 2800	202201 320-53800-46900	FOUNTAINS SVC MAINT JAN22	*	300.00	
				GRUNIT POOL SVCS			300.00 000443
2/04/22	00002	1/27/22 00500	202112 310-51300-31500	LEGAL SERVICES DEC21	*	142.50	
				LATHAM,LUNA,EDEN & BEAUDINE,LLP			142.50 000444
2/04/22	00011	1/28/22 18-021(5	202112 310-51300-31100	ENGINEERING DEC21	*	562.50	
				POULOS & BENNETT			562.50 000445
2/04/22	00025	2/02/22 02022022	202202 300-20700-10000	TRNSF OF TAX RCPT S20A	*	87,984.00	
				WINDWARD CDD/US BANK			87,984.00 000446
2/14/22	00001	2/01/22 144	202202 310-51300-34000	MANAGEMENT FEE - FEB22	*	3,094.33	
		2/01/22 144	202202 310-51300-35200	WEBSITE ADMIN - FEB22	*	66.67	

WWRD --WINDWARD-- ZYAN

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		2/01/22 144	202202 310-51300-35100		*	116.67	
			INFORMATION TEC - FEB22				
		2/01/22 144	202202 310-51300-31300		*	583.33	
			DISSEMINATION SVC - FEB22				
		2/01/22 144	202202 310-51300-51000		*	.30	
			OFFICE SUPPLIES				
		2/01/22 144	202202 310-51300-42000		*	5.46	
			POSTAGE				
		2/01/22 145	202202 320-53800-12000		*	1,326.17	
			FIELD MANAGEMENT - FEB22				
				GOVERNMENTAL MANAGEMENT SERVICES			5,192.93 000447
2/14/22 00012	1/27/22 1720	202201 320-53800-47000	2 NEW 2HP 230V SQ MOTORS		*	790.00	
				GRUNIT POOL SVCS			790.00 000448
2/16/22 00041	2/04/22 13999	202202 320-53800-47100	LAKE MAINTENANCE FEB22		*	350.00	
				AQUATIC WEED MANAGEMENT, INC			350.00 000449
2/16/22 00012	2/01/22 2908	202202 320-53800-46900	FOUNTAINS SVC&MAINT FEB22		*	300.00	
				GRUNIT POOL SVCS			300.00 000450
2/16/22 00042	1/28/22 148539	202201 320-53800-46400	IRRIGATION REPAIR JAN22		*	1,614.68	
				JUNIPER LANDSCAPING OF FLORIDA, LLC			1,614.68 000451
2/16/22 00043	2/01/22 W5132	202202 320-53800-47000	WI-PAK MONTHLY SVC FEB22		*	120.00	
				WI-PAK, INC			120.00 000452
3/02/22 00041	2/28/22 14098	202202 320-53800-47100	LAKE MAINTENANCE FEB22		*	350.00	
				AQUATIC WEED MANAGEMENT, INC			350.00 000453
3/02/22 00014	2/23/22 S234712	202202 320-53800-57400	GATE MAINTENANCE 2/11/22		*	214.24	
				ACCESS CONTROL TECHNOLOGIES, INC.			214.24 000454
3/02/22 00020	3/01/22 22192	202203 310-51300-32200	AUDIT FYE 09/30/2021		*	2,000.00	
				GRAU & ASSOCIATES			2,000.00 000455
3/02/22 00042	2/25/22 151919	202202 320-53800-46400	IRRIGATION REPAIRS FEB22		*	1,030.98	
				JUNIPER LANDSCAPING OF FLORIDA, LLC			1,030.98 000456
				WWRD --WINDWARD-- ZYAN			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
3/02/22	00002	2/18/22 03874	202201 310-51300-31500		*	1,573.92	
		LEGAL SERVICES JAN22		LATHAM,LUNA,EDEN & BEAUDINE,LLP			1,573.92 000457
3/02/22	00043	3/01/22 W5270	202203 320-53800-47000		*	120.00	
		WI-PAK MONTHLY SVCS MAR22		WI-PAK, INC			120.00 000458
3/02/22	00025	3/01/22 03012022	202203 300-20700-10000		*	3,071.59	
		TRNSF OF TAX RECEIPTS S18			*	1,740.57	
		3/01/22 03012022	202203 300-20700-10000				
		TRNSF OF TAX RECEIPTS S20		WINDWARD CDD/US BANK			4,812.16 000459
3/10/22	00001	2/28/22 149	202201 320-53800-47000		*	1,990.00	
		GENERAL MAINT/PRESS WASH			*	3,094.33	
		3/01/22 146	202203 310-51300-34000		*	66.67	
		MANAGEMENT FEES MAR22			*	116.67	
		3/01/22 146	202203 310-51300-35200		*	583.33	
		WEBSITE ADMIN MAR22			*	.27	
		3/01/22 146	202203 310-51300-35100		*	86.76	
		INFORMATION TEC MAR22					
		3/01/22 146	202203 310-51300-31300		*		
		DISSEMINATION SVCS MAR22			*		
		3/01/22 146	202203 310-51300-51000		*		
		OFFICE SUPPLIES					
		3/01/22 146	202203 310-51300-42000		*		
		POSTAGE		GOVERNMENTAL MANAGEMENT SERVICES			5,938.03 000460
3/10/22	00042	2/01/22 148826	202202 320-53800-46800		*	12,236.00	
		LANDSCAPE MAINTEN FEB22			*	12,236.00	
		3/01/22 152596	202203 320-53800-46800				
		LANDSCAPE MAINT MAR22		JUNIPER LANDSCAPING OF FLORIDA, LLC			24,472.00 000461
3/10/22	00011	2/28/22 18-021(5	202201 310-51300-31100		*	32.76	
		ENGINEERING JAN22		POULOS & BENNETT			32.76 000462
3/17/22	00014	3/08/22 S234950B	202110 320-53800-57400		*	269.33	
		GATE MAINTENANCE 10/22/21			*	217.87	
		3/08/22 S234954	202203 320-53800-57400				
		GATE MAINTENANCE 3/1/22		ACCESS CONTROL TECHNOLOGIES, INC.			487.20 000463

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
3/17/22	00044	3/17/22 6460902	202203 320-53800-34100	4*OUTDOOR STEEL TRASH CAN	*	3,394.99	
		3/17/22 6460902	202203 320-53800-34100	4*OUTDOOR STEEL TRASH CAN	V	3,394.99-	
GLOBAL EQUIPMENT COMPANY INC							.00 000464
3/17/22	00001	3/01/22 147	202203 320-53800-12000	FIELD MANAGEMENT MAR22	*	1,326.17	
		3/01/22 147	202203 320-53800-47000	MAINTENANCE MATERIALS	*	73.08	
GOVERNMENTAL MANAGEMENT SERVICES							1,399.25 000465
3/17/22	00011	2/28/22 18-021(5	202201 310-51300-31100	ENGINEERING FEES JAN22	*	470.00	
POULOS & BENNETT							470.00 000466
3/23/22	00044	3/23/22 6460902	202203 320-53800-34100	OUTDOOR STEEL TRASH CAN*2	*	1,827.68	
GLOBAL EQUIPMENT COMPANY INC							1,827.68 000467
3/23/22	00016	3/08/22 2018549	202203 310-51300-49100	2021 TAX ROLL YEAR	*	217.29	
OSCEOLA COUNTY PROPERTY APPRAISER							217.29 000468
TOTAL FOR BANK A						616,966.46	
TOTAL FOR REGISTER						616,966.46	

SECTION 2

Windward
Community Development District

Unaudited Financial Reporting
February 28, 2022



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Windward
Community Development District
Combined Balance Sheet
February 28, 2022

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash	\$ 273,698	\$ -	\$ -	\$ 273,698
Due From Other	\$ 9,875	\$ -	\$ -	\$ 9,875
Due From General Fund	\$ -	\$ 4,812	\$ -	\$ 4,812
Investments				
Series 2018 A-1/A-2				
Reserve A-1	\$ -	\$ 121,730	\$ -	\$ 121,730
Reserve A-2	\$ -	\$ 2,465	\$ -	\$ 2,465
Revenue	\$ -	\$ 240,678	\$ -	\$ 240,678
Prepayment A-2	\$ -	\$ 3,515	\$ -	\$ 3,515
Construction	\$ -	\$ -	\$ 5,271	\$ 5,271
Series 2020 A-1/A-2				
Reserve A-1	\$ -	\$ 127,656	\$ -	\$ 127,656
Reserve A-2	\$ -	\$ 171,162	\$ -	\$ 171,162
Revenue	\$ -	\$ 215,318	\$ -	\$ 215,318
Interest A-1	\$ -	\$ 7	\$ -	\$ 7
Interest A-2	\$ -	\$ -	\$ -	\$ -
Prepayment A-2	\$ -	\$ 69,149	\$ -	\$ 69,149
Construction	\$ -	\$ -	\$ 8,004,954	\$ 8,004,954
Cost of Issuance	\$ -	\$ -	\$ 30,579	\$ 30,579
Total Assets	\$ 283,573	\$ 956,492	\$ 8,040,804	\$ 9,280,869
Liabilities:				
Accounts Payable	\$ 18,167	\$ -	\$ -	\$ 18,167
Due To Debt Service Fund	\$ 4,812	\$ -	\$ -	\$ 4,812
Total Liabilities	\$ 22,979	\$ -	\$ -	\$ 22,979
Fund Balances:				
Restricted for:				
Debt Service	\$ -	\$ 956,492	\$ -	\$ 956,492
Capital Projects	\$ -	\$ -	\$ 8,040,804	\$ 8,040,804
Unassigned	\$ 260,594	\$ -	\$ -	\$ 260,594
Total Fund Balances	\$ 260,594	\$ 956,492	\$ 8,040,804	\$ 9,257,890
Total Liabilities & Fund Balance	\$ 283,573	\$ 956,492	\$ 8,040,804	\$ 9,280,869

Windward
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/22	Thru 02/28/22	Variance
<u>Revenues</u>				
Assessments - Tax Roll	\$ 249,192	\$ 246,295	\$ 246,295	\$ -
Assessments - Direct	\$ 76,584	\$ 57,438	\$ 57,438	\$ -
Deficit Funding	\$ 418,610	\$ 93,381	\$ 93,381	\$ -
Total Revenues	\$ 744,386	\$ 397,114	\$ 397,114	\$ -
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisors Fees	\$ 4,800	\$ 2,000	\$ -	\$ 2,000
FICA Expense	\$ 367	\$ 153	\$ -	\$ 153
Engineering	\$ 16,000	\$ 6,667	\$ 2,475	\$ 4,191
Attorney	\$ 25,000	\$ 10,417	\$ 4,302	\$ 6,115
Arbitrage	\$ 450	\$ 900	\$ 900	\$ -
Dissemination	\$ 7,000	\$ 4,667	\$ 4,667	\$ -
Annual Audit	\$ 4,300	\$ -	\$ -	\$ -
Trustee Fees	\$ 5,000	\$ 5,000	\$ 7,758	\$ (2,758)
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 37,132	\$ 15,472	\$ 15,472	\$ 0
Information Technology	\$ 1,400	\$ 583	\$ 583	\$ (0)
Website Maintenance	\$ 800	\$ 333	\$ 333	\$ (0)
Telephone	\$ 250	\$ 104	\$ -	\$ 104
Postage	\$ 800	\$ 333	\$ 190	\$ 144
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -
Printing & Binding	\$ 500	\$ 208	\$ 26	\$ 182
Insurance	\$ 5,919	\$ 5,919	\$ 5,570	\$ 349
Legal Advertising	\$ 1,500	\$ 625	\$ 168	\$ 457
Other Current Charges	\$ 2,000	\$ 197	\$ 197	\$ -
Office Supplies	\$ 150	\$ 63	\$ 1	\$ 61
Property Appraiser	\$ 500	\$ -	\$ -	\$ -
Property Taxes	\$ 250	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 119,953	\$ 58,816	\$ 47,817	\$ 10,998

Windward
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/22	Thru 02/28/22	Variance
<u>Operation & Maintenance</u>				
Field Expenditures				
Field Services	\$ 15,914	\$ 6,631	\$ 6,631	\$ (0)
Facility Maintenance	\$ 12,000	\$ 5,000	\$ -	\$ 5,000
Telephone	\$ 3,500	\$ 1,458	\$ -	\$ 1,458
Electric	\$ 65,000	\$ 27,083	\$ 52,935	\$ (25,852)
Water & Sewer	\$ 330,000	\$ 137,500	\$ 160,122	\$ (22,622)
Security Building Maintenance	\$ 10,000	\$ 4,167	\$ 5,357	\$ (1,190)
Landscape Maintenance	\$ 134,520	\$ 134,520	\$ 61,180	\$ 73,340
Landscape Contingency	\$ 25,000	\$ 10,416	\$ 3,337	\$ 7,079
Property Insurance	\$ 3,200	\$ 3,200	\$ 2,808	\$ 392
Fountain Maintenance	\$ 4,200	\$ 1,750	\$ 1,500	\$ 250
Lake Maintenance	\$ 6,000	\$ 2,500	\$ 700	\$ 1,800
Irrigation Repairs	\$ 4,000	\$ 4,000	\$ 4,676	\$ (676)
Lighting Maintenance	\$ 2,500	\$ 1,042	\$ -	\$ 1,042
Monument Maintenance	\$ 1,400	\$ 1,400	\$ -	\$ 1,400
Roadway Maintenance	\$ 2,200	\$ 2,200	\$ -	\$ 2,200
Contingency	\$ 5,000	\$ 2,083	\$ 3,969	\$ (1,885)
Total Operations & Maintenance Expenditures	\$ 624,433	\$ 344,950	\$ 303,214	\$ 41,736
Total Expenditures	\$ 744,386	\$ 403,766	\$ 351,031	\$ 52,734
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 46,082	
Fund Balance - Beginning	\$ -		\$ 214,511	
Fund Balance - Ending	\$ -		\$ 260,594	

Windward
Community Development District
Debt Service Fund - Series 2018-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/22	Thru 02/28/22	Variance
Revenues				
Assessments - 2018 A1 Tax Roll	\$ 243,648	\$ 240,815	\$ 240,815	\$ -
Interest Income	\$ 50	\$ 21	\$ 4	\$ (17)
Total Revenues	\$ 243,699	\$ 240,836	\$ 240,819	\$ (17)
Expenditures:				
Series 2018A-1				
Interest - 11/1	\$ 94,858	\$ 94,858	\$ 94,858	\$ -
Principal - 5/1	\$ 50,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 94,858	\$ -	\$ -	\$ -
Total Expenditures	\$ 239,716	\$ 94,858	\$ 94,858	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 3,983		\$ 145,961	
Fund Balance - Beginning	\$ 99,379		\$ 224,403	
Fund Balance - Ending	\$ 103,362		\$ 370,365	

Windward
Community Development District
Debt Service Fund - Series 2018-A2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/22	Thru 02/28/22	Variance
Revenues				
Assessments - 2018 A2 Direct	\$ 11,600	\$ -	\$ -	\$ -
Assessments - Prepayment	\$ -	\$ -	\$ 70,864	\$ 70,864
Interest Income	\$ 50	\$ 21	\$ 3	\$ (18)
Total Revenues	\$ 11,650	\$ 21	\$ 70,867	\$ 70,846
Expenditures:				
Series 2018A-2				
Special Call - 11/1	\$ 95,000	\$ 95,000	\$ 210,000	\$ (115,000)
Interest - 11/1	\$ 8,555	\$ 8,555	\$ 8,555	\$ -
Special Call - 2/1	\$ -	\$ -	\$ 75,000	\$ (75,000)
Interest - 2/1	\$ -	\$ -	\$ 1,088	\$ (1,088)
Interest - 5/1	\$ 5,800	\$ -	\$ -	\$ -
Total Expenditures	\$ 109,355	\$ 103,555	\$ 294,643	\$ (191,088)
Excess (Deficiency) of Revenues over Expenditures	\$ (97,705)		\$ (223,775)	
Fund Balance - Beginning	\$ 105,280		\$ 224,871	
Fund Balance - Ending	\$ 7,575		\$ 1,095	

Windward
Community Development District
Debt Service Fund - Series 2020-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/22	Thru 02/28/22	Variance
Revenues				
Assessments - 2020 A1 Tax Roll	\$ 138,001	\$ 136,462	\$ 136,462	\$ -
Assessments - 2020 A1 Direct	\$ 117,312	\$ 87,984	\$ 87,984	\$ -
Interest Income	\$ -	\$ -	\$ 4	\$ 4
Total Revenues	\$ 255,313	\$ 224,446	\$ 224,450	\$ 4
Expenditures:				
Series 2020A-1				
Interest - 11/1	\$ 89,251	\$ 89,251	\$ 89,251	\$ -
Principal - 5/1	\$ 75,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 89,251	\$ -	\$ -	\$ -
Total Expenditures	\$ 253,502	\$ 89,251	\$ 89,251	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,811		\$ 135,199	
Fund Balance - Beginning	\$ 89,263		\$ 216,919	
Fund Balance - Ending	\$ 91,074		\$ 352,118	

Windward
Community Development District
Debt Service Fund - Series 2020-A2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/22	Thru 02/28/22	Variance
<u>Revenues</u>				
Assessments - 2020 A2 Direct	\$ 354,398	\$ -	\$ -	\$ -
Assessments - Prepayments	\$ -	\$ -	\$ 734,350	\$ 734,350
Interest Income	\$ -	\$ -	\$ 13	\$ 13
Total Revenues	\$ 354,398	\$ -	\$ 734,363	\$ 734,363
<u>Expenditures:</u>				
<u>Series 2020A-2</u>				
Interest - 11/1	\$ 176,220	\$ 176,220	\$ 176,220	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 230,000	\$ (230,000)
Interest - 2/1	\$ -	\$ -	\$ 7,425	\$ (7,425)
Special Call - 2/1	\$ -	\$ -	\$ 675,000	\$ (675,000)
Interest - 5/1	\$ 176,220	\$ -	\$ -	\$ -
Total Expenditures	\$ 352,440	\$ 176,220	\$ 1,088,645	\$ (912,425)
Excess (Deficiency) of Revenues over Expenditures	\$ 1,958		\$ (354,282)	
Fund Balance - Beginning	\$ 176,237		\$ 587,196	
Fund Balance - Ending	\$ 178,195		\$ 232,915	

Windward
Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/22	Thru 02/28/22	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 0	\$ 0
Total Revenues	\$ -	\$ -	\$ 0	\$ 0
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 0	
Fund Balance - Beginning	\$ -		\$ 5,270	
Fund Balance - Ending	\$ -		\$ 5,271	

Windward
Community Development District
Capital Projects Fund - Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/22	Thru 02/28/22	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 169	\$ 169
Total Revenues	\$ -	\$ -	\$ 169	\$ 169
<u>Expenditures:</u>				
Capital Outlay-COI	\$ -	\$ -	\$ 29,000	\$ (29,000)
Total Expenditures	\$ -	\$ -	\$ 29,000	\$ (29,000)
Excess Revenues (Expenditures)	\$ -		\$ (28,831)	
Fund Balance - Beginning	\$ -		\$ 8,064,364	
Fund Balance - Ending	\$ -		\$ 8,035,533	

Windward
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<u>Revenues</u>													
Assessments - Tax Roll	\$ -	\$ 109,148	\$ 129,136	\$ 4,870	\$ 3,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	246,295
Assessments - Direct	\$ -	\$ -	\$ 38,292	\$ -	\$ 19,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	57,438
Deficit Funding	\$ 19,168	\$ 74,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	93,381
Total Revenues	\$ 19,168	\$ 183,360	\$ 167,428	\$ 4,870	\$ 22,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	397,114
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Supervisors Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering	\$ 734	\$ 676	\$ 563	\$ 503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,475
Attorney	\$ 1,452	\$ 1,134	\$ 143	\$ 1,574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,302
Arbitrage	\$ -	\$ 450	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	900
Dissemination	\$ 1,583	\$ 583	\$ 1,333	\$ 583	\$ 583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,667
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ -	\$ 4,041	\$ 3,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,758
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Management Fees	\$ 3,094	\$ 3,094	\$ 3,094	\$ 3,094	\$ 3,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,472
Information Technology	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	583
Website Maintenance	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	333
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 35	\$ 49	\$ 1	\$ 99	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	190
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Printing & Binding	\$ -	\$ 3	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	26
Insurance	\$ 5,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,570
Legal Advertising	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	168
Other Current Charges	\$ 43	\$ 31	\$ 43	\$ 39	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	197
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 18,039	\$ 10,244	\$ 9,550	\$ 6,076	\$ 3,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47,817

Windward
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Operation & Maintenance													
Field Expenditures													
Field Services	\$ 1,326	\$ 1,326	\$ 1,326	\$ 1,326	\$ 1,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,631
Facility Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric	\$ 11,505	\$ 8,513	\$ 9,305	\$ 8,478	\$ 15,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	52,935
Water & Sewer	\$ 42,737	\$ 50,239	\$ 15,945	\$ 35,045	\$ 16,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	160,122
Security Building Maintenance	\$ 2,378	\$ 2,072	\$ 693	\$ -	\$ 214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,357
Landscape Maintenance	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	61,180
Landscape Contingency	\$ -	\$ 300	\$ 2,780	\$ 257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,337
Property Insurance	\$ 2,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,808
Fountain Maintenance	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,500
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	700
Irrigation Repairs	\$ 1,880	\$ 151	\$ -	\$ 1,615	\$ 1,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,676
Lighting Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Monument Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Roadway Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ 940	\$ 2,909	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,969
Total Operations & Maintenance Expenses	\$ 75,170	\$ 75,136	\$ 43,525	\$ 62,166	\$ 47,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	303,214
Total Expenditures	\$ 93,209	\$ 85,381	\$ 53,075	\$ 68,242	\$ 51,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	351,031
Excess (Deficiency) of Revenues over Expenditures	\$ (74,041)	\$ 97,980	\$ 114,353	\$ (63,372)	\$ (28,837)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	46,082

Windward

Community Development District

LONG TERM DEBT REPORT

SERIES 2018A-1, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	4.500%, 5.100%, 5.700%, 5.800%	
MATURITY DATE:	5/1/2049	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$121,730	
RESERVE FUND BALANCE	\$121,730	
BONDS OUTSTANDING - 11/07/18		\$3,460,000
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	\$2,465	
RESERVE FUND BALANCE	\$2,465	
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)
SPECIAL CALL - 08/01/21		(\$1,060,000)
SPECIAL CALL - 11/01/21		(\$210,000)
SPECIAL CALL - 02/01/22		(\$75,000)
CURRENT BONDS OUTSTANDING		\$10,000

Windward

Community Development District

LONG TERM DEBT REPORT

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	\$171,160	
RESERVE FUND BALANCE	\$171,162	
BONDS OUTSTANDING - 10/29/20		\$8,010,000
SPECIAL CALL - 11/01/21		(\$230,000)
SPECIAL CALL - 02/01/22		(\$675,000)
CURRENT BONDS OUTSTANDING		\$7,105,000

**WINDWARD
COMMUNITY DEVELOPMENT DISTRICT**

Special Assessment Receipts

Fiscal Year 2022

TOTAL ASSESSMENT LEVY							Gross	\$	265,098.30	\$	259,200.00	\$	146,880.00	\$	671,178.30
							Net	\$	249,192.40	\$	243,648.00	\$	138,067.20	\$	630,907.60
							ASSESSED THROUGH COUNTY								
							39.50%	38.62%		21.88%		100.00%			
DATE	DESCRIPTION	GROSS AMT	COMMISSIONS	DISC/PENALTY	INTEREST	NET RECEIPTS	O&M Portion	S2018 DSF Portior	S2020 DSF Portior	Total					
11/22/21	ACH	\$290,367.93	\$5,807.35	\$11,382.67	\$0.00	\$273,177.91	\$107,898.30	\$105,497.62	\$59,781.99	\$273,177.91					
11/26/21	ACH	\$3,406.35	\$68.12	\$175.26	\$0.00	\$3,162.97	\$1,249.29	\$1,221.50	\$692.18	\$3,162.97					
12/08/21	ACH	\$322,102.13	\$6,442.06	\$12,626.65	\$0.00	\$303,033.42	\$119,690.46	\$117,027.42		\$236,717.88					
12/22/21	ACH	\$25,387.36	\$507.75	\$964.09	\$0.00	\$23,915.52	\$9,446.02	\$9,235.85	\$5,233.65	\$23,915.52					
01/10/22	ACH	\$11,106.97	\$222.14	\$326.54	\$0.00	\$10,558.29	\$4,170.25	\$4,077.47	\$2,310.57	\$10,558.29					
01/10/22	ACH	\$1,862.92	\$37.26	\$54.76	\$0.00	\$1,770.90	\$699.46	\$683.90	\$387.54	\$1,770.90					
02/08/22	ACH	\$400.69	\$8.01	\$11.78	\$0.00	\$380.90	\$150.44	\$147.10	\$83.36	\$380.90					
02/10/22	ACH	\$7,933.55	\$158.69	\$202.13	\$0.00	\$7,572.73	\$2,991.03	\$2,924.49	\$1,657.21	\$7,572.73					
TOTAL		\$662,567.90	\$13,251.38	\$25,743.88	\$0.00	\$623,572.64	\$246,295.25	\$240,815.35	\$70,146.50	\$557,257.10					

99%		Gross Percent Collected
\$	8,610.40	Balance Remaining to Collect

K. Hovnanian at Mystic Dunes, LLC									
Net Assessments				\$557,935.96	\$76,583.96	\$11,600.00	\$117,312.00	\$352,440.00	
DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	DEBT SERVICE FUND 2018	DEBT SERVICE FUND 2020 A1	DEBT SERVICE FUND 2020 A2	
12/6/21	12/1/21	1547	\$96,947.98	\$96,947.98	\$38,291.98		\$58,656.00		
2/1/22	2/1/22	1925	\$48,473.99	\$48,473.99	\$19,145.99		\$29,328.00		
	4/1/22		\$5,800.00						
	4/1/22		\$176,220.00						
	5/1/22		\$48,473.99						
	9/1/22		\$5,800.00						
	9/1/22		\$176,220.00						
				\$557,935.96	\$145,421.97	\$57,437.97	\$0.00	\$87,984.00	\$0.00