

*Windward
Community Development District*

Agenda

July 20, 2022

Windward

Community Development District

219 East Livingston Street, Orlando, FL 32801

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

July 15, 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, July 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. Approval of Minutes of May 18, 2022 Meeting
- IV. Organizational Matters
 - A. Consideration of Resolution 2022-06 Adjusting Term Lengths for the Board of Supervisors
 - B. Public Hearing
 - i. Consideration of Resolution 2022-07 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations
 - ii. Consideration of Resolution 2022-08 Imposing Special Assessments and Certifying an Assessment Roll
- V. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Review of Fiscal Year 2023 Meeting Schedule
- VI. Public Comment Period
- VII. Other Business
- VIII. Supervisors' Requests
- IX. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is the approval of minutes of the May 18, 2022 meeting. The minutes are enclosed for your review.

The fourth order of business is Organizational Matters. Section A is the consideration of Resolution 2022-06 Adjusting Term Lengths for the Board of Supervisors. Section B is the Public Hearing for consideration of Resolution 2022-07, Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations and consideration of Resolution 2022-08 Imposing Special Assessments and Certifying an Assessment Roll. Copies of the Resolutions and adopted budget are enclosed for your review.

The fifth order of business is Staff Reports. Section C is the District Manager's Report. Sub-section 1 is the approval of the check register for approval. Sub-section 2 includes the balance sheet and income statement for review. Sub-section 3 is the review of the Fiscal Year 2023 Meeting Schedule.

The next meeting date is scheduled for August 17, 2022.

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

Sincerely,

Jason Showe
District Manager

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

Enclosures:

MINUTES

MINUTES OF MEETING
WINDWARD
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Windward Community Development District was held Wednesday, May 18, 2022 at 2:00 p.m. at 7813 Four Seasons Boulevard, Kissimmee, Florida.

Present and constituting a quorum were:

Jimmy Clark	Chairman
Marvin Morris	Assistant Secretary
Gretta Akellino	Assistant Secretary

Also Present were:

Jason Showe	District Manager
Kristen Trucco	District Counsel
David Kelly	District Engineer
Andy Hatton	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the April 20, 2022 Meeting

On MOTION by Mr. Morris seconded by Mr. Clark with all in favor the minutes of the April 20, 2022 meeting were approved as presented.

FOURTH ORDER OF BUSINESS**Consideration of Resolution 2022-05
Approving the Proposed Budget for Fiscal
Year for 2023 Budget and Setting a Public
Hearing**

Mr. Showe stated Resolution 2022-05 approves the proposed budget and sets the public hearing for final adoption for July 20, 2022 and directs us to transmit the approved budget to the county at least 60-days in advance of the public hearing and post it to the District's website. As we committed to you we spent the past month going through the overall development with Khov and we were able to reduce some of the assessment levels from what you saw at the prior meeting. Everything is similar to what you saw overall in costs, about a third of the community won't be fully developed at the end of the next fiscal year and we reduced some of the account lines and it takes the assessment increase from \$1,200 to \$623. We expect it to go up the following year once the project is fully developed. Because there are some unknowns with that development and the big costs are electric and water Khov has committed to fund whatever goes above the assessments.

Mr. Morris asked what has caused the budget to go up so much?

Mr. Showe stated we projected an increase of about \$110,000 in water and sewer, another \$50,000 in landscaping as well as \$25,000 in electrical. The budget still does not have a lot of reserves and in the future those things will have to be calculated because you own the roads and stormwater system and there may be larger scale capital projects that will need to occur in the future.

The public hearing is scheduled for July 20th and we will send out a mailed noticed to all the landowners so they are aware of the potential increase in assessments.

On MOTION by Mr. Clark seconded by Ms. Akellino with two in favor and Mr. Morris opposed Resolution 2022-05 approving the proposed Fiscal Year 2023 budget and setting the public hearing for July 20, 2023 was approved.

FIFTH ORDER OF BUSINESS**Review and Acceptance of Fiscal Year 2021
Draft Audit**

Mr. Showe stated the draft audit report was included as part of your agenda package. In the report to management you will see that there were no current year or prior finding and recommendations and we are in compliance with the provisions of the auditor general of the State of Florida. It is a clean audit.

On MOTION by Mr. Clark seconded by Ms. Akellino with all in favor the Fiscal Year 2021 audit was accepted and staff was authorized to transmit the final report to the State of Florida.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

Mr. Morris stated after the last meeting you got the sign up on the circle and I appreciate that. Down by the clubhouse on the north side there is a pipe that is part of the gas line or acknowledgement of the gas line and it has been laying on the ground for some time.

Mr. Hatton stated that is a fiber optic alert and it broke off but has been put back up.

D. Manager

i. Approval of Check Register

On MOTION by Mr. Morris seconded by Mr. Clark with all in favor the check register was approved.

ii. Balance Sheet and Income Statement

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

iii. Presentation of Number of Registered Voters - 480

Mr. Showe stated a copy of the letter from the supervisor or elections indicating that there are 480 registered voters residing within the District was included in the agenda package.

Council and I are working on resolutions to change some of the terms of the Board Members to coincide with even numbered years for election purposes. November 2024 will be the first year we will have general elected seats.

Ms. Trucco stated after six years of existence and we have 250 registered voters then we can transition from landowner elected Board Members to general election. The next general

election is 2024 and three current seats that will expire in November 2023, the resolution will extend those terms to November 2024 and it is a requirement under Florida law that we do that.

Mr. Hatton stated the dead palms are scheduled to be taken down on May 25th, we are still working to get them scheduled to spray the ones that are declining. They trimmed the trees off the streetlights and sidewalks on Antilles and will work their way around the community from there. ACT will be out May 26th to change the cover on the Mystic Dunes gates. The HOA will send out an email blast to the residents of that change. Our fountain vendor found a broken pipe at the fountain, he is trying to get a plumber out to take a care of that, it is underground.

SEVENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Morris asked at the back entrance there are metal gates and it seems that when you push the button to open them it happens quickly but going through the front gate you have to hold it down or up and down several times before it finally clicks. Is there a reason for that?

Mr. Showe stated we can have ACT come out and check that.

Mr. Hatton stated those are proximity switches so get pretty close to the lefthand side as you are coming in.

Mr. Morris stated the gates in the back are metal make it rather secure, but in front those are regular gates and even though they are manned by a security guard it is very easy to walk through that. Are there plans to turn those into metal gates as well?

Mr. Hatton stated I don't see a need to do that.

Mr. Showe stated we can get quotes for that, but it may be expensive.

On MOTION by Mr. Clark seconded by Mr. Morris with all in favor the meeting adjourned at 2:17 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

RESOLUTION 2022-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT ADJUSTING TERM LENGTHS FOR MEMBERS OF THE BOARD OF SUPERVISORS; AUTHORIZING DISTRICT STAFF TO TAKE RELATED ACTION; AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, Chapter 190 *Florida Statutes*, provides that a community development district (“CDD”) whose board members are or will be elected by qualified electors of the district shall hold its board member elections in conjunction with the general governmental elections held in November of even-numbered years (“Election Requirement”); and

WHEREAS, the District was established on April 10, 2017, and has four hundred eighty (480) registered voters, and pursuant to 190.006(3)(a)(2)(b), *Florida Statutes*, the District now qualifies to have its board members elected by the qualified electors of the District; and

WHEREAS, Section 190.006(3)(a)(1)(c), *Florida Statutes*, provides that the Board of Supervisors (the “Board”) of a CDD shall adopt a resolution if necessary, to implement the Election Requirement, to once extend or reduce the terms of current board members; and

WHEREAS, the Board desires to provide for the extension of current board member terms in order to facilitate the concurrency of the CDD board member and general governmental elections held in November of even-numbered years.

NOW, THEREFORE, be it resolved by the Board of Supervisors of Windward Community Development District:

1. Recitals. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

2. Authority for this Resolution. This Resolution is adopted pursuant to the provisions of Florida law, including Chapters 190, *Florida Statutes*.

3. Term Extension of Seat Number 2. The District hereby extends the term of Seat Number 2 of the Board of Supervisors of the District, currently occupied by Jimmy Clark as Chairman, so that the term will expire in November 2024.

4. Term Extension of Seat Number 3. The District hereby extends the term of Seat Number 3 of the Board of Supervisors of the District, currently occupied by Marvin Morris as Assistant Secretary, so that the term will expire in November 2024.

5. Term Extension of Seat Number 5. The District hereby extends the term of Seat Number 5 of the Board of Supervisors of the District, currently occupied by Tom Franklin as Assistant Secretary, so that the term will expire in November 2024.

6. Related Actions. The District's staff is authorized and directed to proceed with any actions necessary or prudent to give effect to, and carry out the intent of, this Resolution.

7. Effective Date. This Resolution shall take effect immediately upon its adoption.

APPROVED AND ADOPTED this 20th day of July 2022.

[SIGNATURES ON FOLLOWING PAGE]

SIGNATURE PAGE FOR RESOLUTION 2022-06

ATTEST:

**WINDWARD COMMUNITY
DEVELOPMENT DISTRICT**

By:_____

Name: Jason Showe

Name: Jimmy Clark

Title: Secretary

Title: Chairman

SECTION B

SECTION 1

RESOLUTION 2022-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023.

WHEREAS, the District Manager has submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Windward Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the “Proposed Budget”), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set July 20, 2022, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager’s Proposed Budget, attached hereto as Exhibit “A,” as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference;

provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2022 and/or revised projections for Fiscal Year 2023.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Windward Community Development District for the Fiscal Year Ending September 30, 2023," as adopted by the Board of Supervisors on July 20, 2022.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Windward Community Development District, for the fiscal year beginning October 1, 2022, and ending September 30, 2023, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
DEBT SERVICE FUND- SERIES 2018-1	\$_____
DEBT SERVICE FUND- SERIES 2018-2	\$_____
DEBT SERVICE FUND- SERIES 2020-1	\$_____
DEBT SERVICE FUND- SERIES 2020-2	\$_____
TOTAL ALL FUNDS	\$_____

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget

appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 20st day of July, 2022.

ATTEST:

**WINDWARD COMMUNITY
DEVELOPMENT DISTRICT**

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 5/31/22	Projected Next 4 Months	Projected Thru 9/30/22	Proposed Budget FY2023
Revenues					
Assessments - Tax Roll/Direct	\$ 325,776	\$ 326,217	\$ -	\$ 326,217	\$ 649,775
Deficit Funding	\$ 418,610	\$ 93,381	\$ 406,777	\$ 500,158	\$ 424,269
Total Revenues	\$ 744,386	\$ 419,597	\$ 406,777	\$ 826,374	\$ 1,074,044
Expenditures					
<i>Administrative</i>					
Supervisors Fees	\$ 4,800	\$ -	\$ 1,600	\$ 1,600	\$ 4,800
FICA Expense	\$ 367	\$ -	\$ 122	\$ 122	\$ 367
Engineering	\$ 16,000	\$ 14,924	\$ 23,833	\$ 38,757	\$ 16,000
Attorney	\$ 25,000	\$ 7,583	\$ 8,333	\$ 15,916	\$ 25,000
Arbitrage	\$ 450	\$ 900	\$ -	\$ 900	\$ 900
Dissemination	\$ 7,000	\$ 6,617	\$ 2,333	\$ 8,950	\$ 8,950
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	\$ 24,755	\$ 12,377	\$ 37,132	\$ 38,988
Information Technology	\$ 1,400	\$ 933	\$ 467	\$ 1,400	\$ 1,750
Website Maintenance	\$ 800	\$ 533	\$ 267	\$ 800	\$ 1,000
Telephone	\$ 250	\$ -	\$ 83	\$ 83	\$ 250
Postage	\$ 800	\$ 339	\$ 267	\$ 606	\$ 800
Travel Per Diem	\$ 660	\$ -	\$ 220	\$ 220	\$ 660
Printing & Binding	\$ 500	\$ 57	\$ 167	\$ 224	\$ 500
Insurance	\$ 5,919	\$ 5,570	\$ -	\$ 5,570	\$ 6,684
Legal Advertising	\$ 1,500	\$ 168	\$ 500	\$ 668	\$ 1,500
Other Current Charges	\$ 2,000	\$ 306	\$ 667	\$ 972	\$ 2,000
Office Supplies	\$ 150	\$ 2	\$ 50	\$ 52	\$ 150
Property Appraiser	\$ 500	\$ 217	\$ -	\$ 217	\$ 500
Property Taxes	\$ 250	\$ -	\$ -	\$ -	\$ 250
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 119,952	\$ 82,137	\$ 51,286	\$ 133,423	\$ 130,382

Windward

Community Development District

Proposed Budget General Fund

Description	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<i><u>Operation & Maintenance</u></i>					
Field Services	\$ 15,914	\$ 10,609	\$ 5,305	\$ 15,914	\$ 16,709
Facility Maintenance	\$ 12,000	\$ 2,118	\$ 4,000	\$ 6,118	\$ 10,000
Telephone	\$ 3,500	\$ -	\$ 1,167	\$ 1,167	\$ 3,500
Electric	\$ 65,000	\$ 86,487	\$ 42,800	\$ 129,287	\$ 144,538
Water & Sewer	\$ 330,000	\$ 199,411	\$ 140,000	\$ 339,411	\$ 483,450
Security Building Maintenance	\$ 10,000	\$ 6,303	\$ 3,697	\$ 10,000	\$ 10,000
Landscape Maintenance	\$ 134,520	\$ 97,888	\$ 48,944	\$ 146,832	\$ 195,965
Landscape Contingency	\$ 25,000	\$ 3,337	\$ 8,333	\$ 11,671	\$ 25,000
Property Insurance	\$ 3,200	\$ 2,808	\$ -	\$ 2,808	\$ 3,200
Fountain Maintenance	\$ 4,200	\$ 2,100	\$ 1,500	\$ 3,600	\$ 4,200
Lake Maintenance	\$ 6,000	\$ 2,050	\$ 1,400	\$ 3,450	\$ 9,000
Irrigation Repairs	\$ 4,000	\$ 9,816	\$ 3,600	\$ 13,416	\$ 25,000
Lighting Maintenance	\$ 2,500	\$ -	\$ 833	\$ 833	\$ 2,500
Monument Maintenance	\$ 1,400	\$ -	\$ 467	\$ 467	\$ 1,400
Roadway Maintenance	\$ 2,200	\$ -	\$ 733	\$ 733	\$ 2,200
Contingency	\$ 5,000	\$ 5,578	\$ 1,667	\$ 7,245	\$ 7,000
<u>Total Operation & Maintenance</u>	\$ 624,434	\$ 428,505	\$ 264,446	\$ 692,951	\$ 943,662
Total Expenditures	\$ 744,386	\$ 510,642	\$ 315,732	\$ 826,375	\$ 1,074,044
Excess Revenues/(Expenditures)	\$ -	\$ (91,045)	\$ 91,045	\$ (0)	\$ -

Net Assessment	\$ 649,775
Collection Cost (6%)	\$ 41,475
Gross Assessment	\$ 691,250

Number of Units 553

Gross Per Unit	\$ 1,250
Net Per Unit	\$ 1,175

Gross Per Unit Comparison		
FY2022 Gross	FY2023 Gross	Increase/(Decrease)
\$ 627	\$ 1,250	\$ 623

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

Description	Monthly	Annual
Dissemination	\$583.33	\$7,000
Amortization Schedules		\$1,950
Total		\$8,950

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.

Windward
Community Development District
GENERAL FUND BUDGET

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.

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.

Windward
Community Development District
GENERAL FUND BUDGET

Facility Maintenance

Represents estimated costs for facility maintenance.

Telephone

Represents estimated costs for telephone services to the guardhouse.

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		\$49,133
Total		\$195,965

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.

Windward
Community Development District
GENERAL FUND BUDGET

Description	Monthly	Annual
Fountain Maintenance	\$350	\$4,200
Total		\$4,200

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 5/31/22	Projected Next 4 Months	Projected Thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments - 2018 A1	\$ 243,648	\$ 244,079	\$ -	\$ 244,079	\$ 243,460
Interest Income	\$ 50	\$ 8	\$ -	\$ 8	\$ 250
Carry Forward Surplus	\$ 99,379	\$ 102,673	\$ -	\$ 102,673	\$ 107,045
Total Revenues	\$ 343,077	\$ 346,760	\$ -	\$ 346,760	\$ 350,755

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	\$ 239,715	\$ -	\$ 239,715	\$ 242,465
Excess Revenues/(Expenditures)	\$ 103,362	\$ 107,045	\$ -	\$ 107,045	\$ 108,290

*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	Principal		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 5/31/22	Projected Next 4 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<u>Revenues</u>					
Special Assessments - 2018 A2	\$ 11,600	\$ 5,800	\$ 5,800	\$ 11,600	\$ 205
Assessments - Prepayment	\$ -	\$ 70,864	\$ -	\$ 70,864	\$ -
Interest Income	\$ 50	\$ 3	\$ -	\$ 3	\$ -
Carry Forward Surplus	\$ 105,280	\$ 224,581	\$ -	\$ 224,581	\$ 7,115
Total Revenues	\$ 116,930	\$ 301,248	\$ 5,800	\$ 307,048	\$ 7,320
<u>Expenditures</u>					
<u>Series 2018A-2</u>					
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	\$ 299,933	\$ -	\$ 299,933	\$ 5,145
Excess Revenues/(Expenditures)	\$ 7,575	\$ 1,315	\$ 5,800	\$ 7,115	\$ 2,175

*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 5/31/22	Projected Next 4 Months	Projected Thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments - 2020 A1	\$ 255,313	\$ 255,623	\$ -	\$ 255,623	\$ 255,313
Interest Income	\$ -	\$ 8	\$ -	\$ 8	\$ -
Carry Forward Surplus	\$ 89,263	\$ 89,263	\$ -	\$ 89,263	\$ 91,392
Total Revenues	\$ 344,575	\$ 344,894	\$ -	\$ 344,894	\$ 346,705

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	\$ 253,503	\$ -	\$ 253,503	\$ 256,253
Excess Revenues/(Expenditures)	\$ 91,073	\$ 91,392	\$ -	\$ 91,392	\$ 90,452

*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	Principal		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 5/31/22	Projected Next 4 Months	Projected Thru 9/30/22	Proposed Budget FY2023
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Revenues

Special Assessments - 2020 A2	\$ 354,398	\$ 176,220	\$ 176,220	\$ 352,440	\$ 260,040
Assessments - Prepayment	\$ -	\$ 1,384,844	\$ 650,494	\$ 2,035,338	\$ -
Interest Income	\$ -	\$ 19	\$ -	\$ 19	\$ -
Carry Forward Surplus	\$ 176,237	\$ 430,885	\$ -	\$ 430,885	\$ 378,728
Total Revenues	\$ 530,635	\$ 1,991,969	\$ 826,714	\$ 2,818,683	\$ 638,768

Expenditures

Series 2018A-2

Interest - 11/1	\$ 176,220	\$ 176,220	\$ -	\$ 176,220	\$ 130,020
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	\$ 130,020
Special Call - 5/1	\$ -	\$ 480,000	\$ -	\$ 480,000	\$ -
Special Call - 8/1	\$ -	\$ -	\$ 715,000	\$ 715,000	\$ -
Total Expenditures	\$ 352,440	\$ 1,724,955	\$ 715,000	\$ 2,439,955	\$ 260,040

Excess Revenues/ (Expenditures)	\$ 178,195	\$ 267,014	\$ 111,714	\$ 378,728	\$ 378,728
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*Carry forward less amount in Reserve funds.

<u>Series 2020 A-2</u>	
Interest - 11/1/2023	\$130,020
Total	\$130,020

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

DATE		BALANCE	PRINCIPAL		INTEREST		TOTAL
11/01/22	\$	5,910,000.00	\$	-	\$	130,020.00	\$ 130,020.00
05/01/23	\$	5,910,000.00	\$	-	\$	130,020.00	
11/01/23	\$	5,910,000.00	\$	-	\$	130,020.00	\$ 260,040.00
05/01/24	\$	5,910,000.00	\$	-	\$	130,020.00	
11/01/24	\$	5,910,000.00	\$	-	\$	130,020.00	\$ 260,040.00
05/01/25	\$	5,910,000.00	\$	-	\$	130,020.00	
11/01/25	\$	5,910,000.00	\$	-	\$	130,020.00	\$ 260,040.00
05/01/26	\$	5,910,000.00	\$	-	\$	130,020.00	
11/01/26	\$	5,910,000.00	\$	-	\$	130,020.00	\$ 260,040.00
05/01/27	\$	5,910,000.00	\$	-	\$	130,020.00	
11/01/27	\$	5,910,000.00	\$	-	\$	130,020.00	\$ 260,040.00
05/01/28	\$	5,910,000.00	\$	-	\$	130,020.00	
11/01/28	\$	5,910,000.00	\$	-	\$	130,020.00	\$ 260,040.00
05/01/29	\$	5,910,000.00	\$	-	\$	130,020.00	
11/01/29	\$	5,910,000.00	\$	-	\$	130,020.00	\$ 260,040.00
05/01/30	\$	5,910,000.00	\$	-	\$	130,020.00	
11/01/30	\$	5,910,000.00	\$	-	\$	130,020.00	\$ 260,040.00
05/01/31	\$	5,910,000.00	\$	-	\$	130,020.00	
11/01/31	\$	5,910,000.00	\$	-	\$	130,020.00	\$ 260,040.00
05/01/32	\$	5,910,000.00	\$	-	\$	130,020.00	
11/01/32	\$	5,910,000.00	\$	-	\$	130,020.00	\$ 260,040.00
05/01/33	\$	5,910,000.00	\$	-	\$	130,020.00	
11/01/33	\$	5,910,000.00	\$	-	\$	130,020.00	\$ 260,040.00
05/01/34	\$	5,910,000.00	\$	-	\$	130,020.00	
11/01/34	\$	5,910,000.00	\$	-	\$	130,020.00	\$ 260,040.00
05/01/35	\$	5,910,000.00	\$	5,910,000.00	\$	130,020.00	
11/01/35					\$	-	\$ 6,040,020.00
			\$	5,910,000.00	\$	3,380,520.00	\$ 9,290,520.00

SECTION 2

RESOLUTION 2022-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Windward Community Development District ("the District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Osceola County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District ("Board") hereby determines to undertake various operations and maintenance activities described in the District's budget for Fiscal Year 2022-2023 ("Operations and Maintenance Budget"), attached hereto as Exhibit "A" and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's budget for Fiscal Year 2022-2023; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, The District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit "A"; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method"); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Windward Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B."

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibits "A" and "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessment pursuant to the Uniform method, as indicated on Exhibits "A" and "B."

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds there from shall be paid to the Windward Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep appraised of all updates made to the County property roll by Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 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.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Windward Community Development District.

PASSED AND ADOPTED this 20th day of July 2022.

ATTEST:

**WINDWARD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By:_____

Its:_____

Windward CDD FY 23 Assessment Roll

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Parcel ID	# of Units	Legal Description 1	Legal Description 2	Type	O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3571-0001-5460	1	FOUR SEASONS AT ORLANDO PH 4B PB 32 PGS 37-39	LOT 546	Duplex	\$1,250.00		\$960	\$2,210.00
15-25-27-3571-0001-5470	1	FOUR SEASONS AT ORLANDO PH 4B PB 32 PGS 37-39	LOT 547	Duplex	\$1,250.00		\$960	\$2,210.00
15-25-27-3571-0001-5480	1	FOUR SEASONS AT ORLANDO PH 4B PB 32 PGS 37-39	LOT 548	Duplex	\$1,250.00		\$960	\$2,210.00
15-25-27-3571-0001-5490	1	FOUR SEASONS AT ORLANDO PH 4B PB 32 PGS 37-39	LOT 549	Duplex	\$1,250.00		\$960	\$2,210.00
15-25-27-3571-0001-5500	1	FOUR SEASONS AT ORLANDO PH 4B PB 32 PGS 37-39	LOT 550	Duplex	\$1,250.00		\$960	\$2,210.00
15-25-27-3571-0001-5510	1	FOUR SEASONS AT ORLANDO PH 4B PB 32 PGS 37-39	LOT 551	Duplex	\$1,250.00		\$960	\$2,210.00
15-25-27-3571-0001-5520	1	FOUR SEASONS AT ORLANDO PH 4B PB 32 PGS 37-39	LOT 552	Duplex	\$1,250.00		\$960	\$2,210.00
15-25-27-3571-0001-5530	1	FOUR SEASONS AT ORLANDO PH 4B PB 32 PGS 37-39	LOT 553	Duplex	\$1,250.00		\$960	\$2,210.00
Total Gross On-Roll	453				\$566,250.00	\$259,200.00	\$175,680.00	\$934,830.00

Total Net On-Roll	453				\$532,275.00	\$243,648.00	\$165,139.20	\$878,740.20
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Off-Roll

Parcel ID	Units	Legal 1	Legal 2	Type	O&M	2018 A-1 Debt	2020 A-1 Debt	
15-25-27-3414-0001-FD10	64	FOUR SEASONS AT ORLANDO PH 3A PB 27 PGS 154-155	TRACT FD-1 FUTURE DEVELOPMENT LESS FOUR SEASONS	Undeveloped SF Lots	\$80,000.00	0	\$61,440.00	\$141,440.00
15-25-27-3160-000D-0020	36	FLA FRUIT & TRUCK LAND CO PB B PG 68: COMAT	E 1/4 COR OF 15-25-27, W 1448.63 FT TO POB;	Undeveloped SF Lots	\$45,000.00	0	\$34,560.00	\$79,560.00
Total Gross Off-Roll	100				\$125,000.00	\$0.00	\$96,000.00	\$221,000.00

Total Net Off-Roll	100				\$117,500.00	\$0.00	\$90,240.00	\$207,740.00
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Total Gross On & Off Roll	553				\$691,250.00	\$259,200.00	\$271,680.00	\$1,155,830.00
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Total Net On & Off Roll	553				\$649,775.00	\$243,648.00	\$255,379.20	\$1,086,480.20
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SECTION V

SECTION C

SECTION 1

Windward

Community Development District

Summary of Check Register

May 9, 2022 to June 30, 2022

Fund	Date	Check No.'s		Amount
General Fund				
	5/12/22	477-483	\$	24,914.45
	5/20/22	484	\$	30,541.72
	6/10/22	485-490	\$	18,216.15
	6/16/22	491-492	\$	6,497.96
Total			\$	80,170.28

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/12/22	00041	11/05/21 13608	202111 320-53800-47100		*	300.00	
		LAKE MAINTENANCE NOV21					
		4/29/22 14331	202204 320-53800-47100		*	350.00	
		LAKE MAINTENANCE APR22					
				AQUATIC WEED MANAGEMENT, INC			650.00 000477
5/12/22	00014	4/20/22 S234991	202204 320-53800-57400		*	553.38	
		GATE MAINTENANCE 04/13/22					
		4/26/22 S235056	202204 320-53800-57400		*	175.00	
		GATE MAINTENANCE 04/19/22					
				ACCESS CONTROL TECHNOLOGIES, INC.			728.38 000478
5/12/22	00001	5/01/22 152	202205 310-51300-34000		*	3,094.33	
		MANAGEMENT FEE MAY22					
		5/01/22 152	202205 310-51300-35200		*	66.67	
		WEBSITE ADMIN MAY22					
		5/01/22 152	202205 310-51300-35100		*	116.67	
		INFORMATION TEC MAY22					
		5/01/22 152	202205 310-51300-31300		*	583.33	
		DISSEMINATION SVCS MAY22					
		5/01/22 152	202205 310-51300-51000		*	.24	
		OFFICE SUPPLIES					
		5/01/22 152	202205 310-51300-42000		*	39.35	
		POSTAGE					
		5/01/22 152	202205 310-51300-42500		*	31.20	
		COPIES					
		5/01/22 153	202205 320-53800-12000		*	1,326.17	
		FIELD MANAGEMENT MAY22					
		5/01/22 153	202205 320-53800-47000		*	616.40	
		GENERAL MAINTENANCE					
				GOVERNMENTAL MANAGEMENT SERVICES			5,874.36 000479
5/12/22	00012	5/04/22 1857	202205 320-53800-46900		*	300.00	
		FOUNTAINS SVC&MAINT MAY22					
				GRUNIT POOL SVCS			300.00 000480
5/12/22	00042	4/29/22 160571	202204 320-53800-46400		*	4,923.21	
		IRRIGATION REPAIR APRIL22					
		5/01/22 161545	202205 320-53800-46800		*	12,236.00	
		LANDSCAPE MAINT MAY22					
				JUNIPER LANDSCAPING OF FLORIDA, LLC			17,159.21 000481
5/12/22	00011	4/29/22 18-021(5	202203 310-51300-31100		*	82.50	
		ENGINEERING FEES MAR22					
				POULOS & BENNETT			82.50 000482

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/12/22	00043	5/01/22 W5540	202205 320-53800-47000		*	120.00	
			WI-PAK MONTHLY SVC MAY22				
				WI-PAK, INC			120.00 000483
5/20/22	00025	5/10/22 05102022	202205 300-20700-10000		*	29,328.00	
			TRNSF OF TAX RECEIPTS S20				
		5/16/22 05162022	202205 300-20700-10000		*	774.71	
			TRNSF OF TAX RECEIPTS S18				
		5/16/22 05162022	202205 300-20700-10000		*	439.01	
			TRNSF OF TAX RECEIPTS S20				
				WINDWARD CDD/US BANK			30,541.72 000484
6/10/22	00041	5/27/22 14452	202205 320-53800-47100		*	350.00	
			LAKE MAINTENANCE MAY22				
				AQUATIC WEED MANAGEMENT, INC			350.00 000485
6/10/22	00014	5/31/22 S236217	202205 320-53800-34100		*	290.00	
			GATE MAINTENANCE 5/31/22				
				ACCESS CONTROL TECHNOLOGIES, INC.			290.00 000486
6/10/22	00042	5/31/22 164891	202205 320-53800-46400		*	217.15	
			IRRIGATION REPAIR MAY22				
		6/01/22 166125	202206 320-53800-46800		*	12,236.00	
			LANDSCAPE MAINT JUN22				
				JUNIPER LANDSCAPING OF FLORIDA, LLC			12,453.15 000487
6/10/22	00002	5/19/22 100624	202204 310-51300-31500		*	1,298.50	
			LEGAL SERVICES APR22				
				LATHAM,LUNA,EDEN & BEAUDINE,LLP			1,298.50 000488
6/10/22	00011	5/24/22 18-021(5	202204 310-51300-31100		*	3,704.50	
			ENGINEERING FEES APR22				
				POULOS & BENNETT			3,704.50 000489
6/10/22	00043	6/01/22 W5687	202206 320-53800-47000		*	120.00	
			WI-PAK MONTHLY SVC JUN22				
				WI-PAK, INC			120.00 000490
6/16/22	00001	6/01/22 154	202206 310-51300-34000		*	3,094.33	
			MANAGEMENT FEES JUNE22				
		6/01/22 154	202206 310-51300-35200		*	66.67	
			WEBSITE ADMIN JUNE22				
		6/01/22 154	202206 310-51300-35100		*	116.67	
			INFORMATION TECH JUNE22				
		6/01/22 154	202206 310-51300-31300		*	583.33	
			DISSEMINATION SVC JUNE22				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		6/01/22 154	202206 310-51300-51000		*	.39	
		OFFICE SUPPLIES					
		6/01/22 154	202206 310-51300-42000		*	59.73	
		POSTAGE					
		6/01/22 154	202206 310-51300-42500		*	27.75	
		COPIES					
		6/01/22 155	202206 320-53800-12000		*	1,326.17	
		FIELD MANAGEMENT JUNE22					
			GOVERNMENTAL MANAGEMENT SERVICES				5,275.04 000491
6/16/22 00002	6/14/22 104137	202205 310-51300-31500			*	1,222.92	
		LEGAL SERVICES MAY22					
			LATHAM,LUNA,EDEN & BEAUDINE,LLP				1,222.92 000492
				TOTAL FOR BANK A		80,170.28	
				TOTAL FOR REGISTER		80,170.28	

SECTION 2

Windward
Community Development District

Unaudited Financial Reporting
May 31, 2022



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7	<u>Series 2020 - A2 Debt Service Income Statement</u>
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Windward
Community Development District
Combined Balance Sheet
May 31, 2022

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash	\$ 126,706	\$ -	\$ -	\$ 126,706
Due from Other	\$ 17,365	\$ -	\$ -	\$ 17,365
Investments				
Series 2018 A-1/A-2				
Reserve A-1	\$ -	\$ 121,730	\$ -	\$ 121,730
Reserve A-2	\$ -	\$ 290	\$ -	\$ 290
Revenue	\$ -	\$ 107,670	\$ -	\$ 107,670
Prepayment A-2	\$ -	\$ 690	\$ -	\$ 690
Construction	\$ -	\$ -	\$ 5,271	\$ 5,271
Series 2020 A-1/A-2				
Reserve A-1	\$ -	\$ 127,656	\$ -	\$ 127,656
Reserve A-2	\$ -	\$ 156,311	\$ -	\$ 156,311
Revenue	\$ -	\$ 103,912	\$ -	\$ 103,912
Prepayment A-2	\$ -	\$ 254,493	\$ -	\$ 254,493
Construction	\$ -	\$ -	\$ 8,005,052	\$ 8,005,052
Cost of Issuance	\$ -	\$ -	\$ 30,579	\$ 30,579
Total Assets	\$ 144,071	\$ 872,753	\$ 8,040,902	\$ 9,057,725
Liabilities:				
Accounts Payable	\$ 20,604	\$ -	\$ -	\$ 20,604
Total Liabilities	\$ 20,604	\$ -	\$ -	\$ 20,604
Fund Balances:				
Restricted for:				
Debt Service	\$ -	\$ 872,753	\$ -	\$ 872,753
Capital Projects	\$ -	\$ -	\$ 8,040,902	\$ 8,040,902
Unassigned	\$ 123,466	\$ -	\$ -	\$ 123,466
Total Fund Balances	\$ 123,466	\$ 872,753	\$ 8,040,902	\$ 9,037,121
Total Liabilities & Fund Balance	\$ 144,071	\$ 872,753	\$ 8,040,902	\$ 9,057,725

Windward
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/22	Thru 05/31/22	Variance
<u>Revenues</u>				
Assessments - Tax Roll	\$ 249,192	\$ 249,192	\$ 249,633	\$ 441
Assessments - Direct	\$ 76,584	\$ 76,584	\$ 76,584	\$ -
Deficit Funding	\$ 418,610	\$ 93,381	\$ 93,381	\$ -
Total Revenues	\$ 744,386	\$ 419,157	\$ 419,597	\$ 441
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisors Fees	\$ 4,800	\$ 3,200	\$ -	\$ 3,200
FICA Expense	\$ 367	\$ 245	\$ -	\$ 245
Engineering	\$ 16,000	\$ 10,667	\$ 14,924	\$ (4,257)
Attorney	\$ 25,000	\$ 16,667	\$ 7,583	\$ 9,084
Arbitrage	\$ 450	\$ 900	\$ 900	\$ -
Dissemination	\$ 7,000	\$ 6,617	\$ 6,617	\$ -
Annual Audit	\$ 4,300	\$ 6,300	\$ 6,300	\$ -
Trustee Fees	\$ 5,000	\$ 5,000	\$ 7,758	\$ (2,758)
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 37,132	\$ 24,755	\$ 24,755	\$ 0
Information Technology	\$ 1,400	\$ 933	\$ 933	\$ (0)
Website Maintenance	\$ 800	\$ 533	\$ 533	\$ (0)
Telephone	\$ 250	\$ 167	\$ -	\$ 167
Postage	\$ 800	\$ 533	\$ 339	\$ 194
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -
Printing & Binding	\$ 500	\$ 333	\$ 57	\$ 276
Insurance	\$ 5,919	\$ 5,919	\$ 5,570	\$ 349
Legal Advertising	\$ 1,500	\$ 1,000	\$ 168	\$ 832
Other Current Charges	\$ 2,000	\$ 306	\$ 306	\$ -
Office Supplies	\$ 150	\$ 100	\$ 2	\$ 98
Property Appraiser	\$ 500	\$ 217	\$ 217	\$ -
Property Taxes	\$ 250	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 119,953	\$ 89,566	\$ 82,137	\$ 7,429

Windward
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2022

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
<u>Operation & Maintenance</u>				
Field Expenditures				
Field Services	\$ 15,914	\$ 10,609	\$ 10,609	\$ (0)
Facility Maintenance	\$ 12,000	\$ 8,000	\$ 2,118	\$ 5,882
Telephone	\$ 3,500	\$ 2,333	\$ -	\$ 2,333
Electric	\$ 65,000	\$ 43,333	\$ 86,487	\$ (43,154)
Water & Sewer	\$ 330,000	\$ 220,000	\$ 199,411	\$ 20,589
Security Building Maintenance	\$ 10,000	\$ 6,667	\$ 6,303	\$ 364
Landscape Maintenance	\$ 134,520	\$ 134,520	\$ 97,888	\$ 36,632
Landscape Contingency	\$ 25,000	\$ 16,666	\$ 3,337	\$ 13,329
Property Insurance	\$ 3,200	\$ 3,200	\$ 2,808	\$ 392
Fountain Maintenance	\$ 4,200	\$ 2,800	\$ 2,100	\$ 700
Lake Maintenance	\$ 6,000	\$ 4,000	\$ 2,050	\$ 1,950
Irrigation Repairs	\$ 4,000	\$ 4,000	\$ 9,816	\$ (5,816)
Lighting Maintenance	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
Monument Maintenance	\$ 1,400	\$ 1,400	\$ -	\$ 1,400
Roadway Maintenance	\$ 2,200	\$ 2,200	\$ -	\$ 2,200
Contingency	\$ 5,000	\$ 3,333	\$ 5,578	\$ (2,245)
Total Operations & Maintenance Expenditures	\$ 624,433	\$ 464,729	\$ 428,505	\$ 36,223
Total Expenditures	\$ 744,386	\$ 554,295	\$ 510,642	\$ 43,652
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (91,045)	
Fund Balance - Beginning	\$ -		\$ 214,511	
Fund Balance - Ending	\$ -		\$ 123,466	

Windward
Community Development District
Debt Service Fund - Series 2018-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2022

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
Revenues				
Assessments - 2018 A1 Tax Roll	\$ 243,648	\$ 243,648	\$ 244,079	\$ 430
Interest Income	\$ 50	\$ 34	\$ 8	\$ (26)
Total Revenues	\$ 243,699	\$ 243,682	\$ 244,087	\$ 404
Expenditures:				
Series 2018A-1				
Interest - 11/1	\$ 94,858	\$ 94,858	\$ 94,858	\$ -
Principal - 5/1	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Interest - 5/1	\$ 94,858	\$ 94,858	\$ 94,858	\$ -
Total Expenditures	\$ 239,716	\$ 239,715	\$ 239,715	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 3,983		\$ 4,372	
Fund Balance - Beginning	\$ 99,379		\$ 224,403	
Fund Balance - Ending	\$ 103,362		\$ 228,775	

Windward
Community Development District
Debt Service Fund - Series 2018-A2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2022

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
<u>Revenues</u>				
Assessments - 2018 A2 Direct	\$ 11,600	\$ 5,800	\$ 5,800	\$ -
Assessments - Prepayment	\$ -	\$ -	\$ 70,864	\$ 70,864
Interest Income	\$ 50	\$ 33	\$ 3	\$ (30)
Total Revenues	\$ 11,650	\$ 5,833	\$ 76,667	\$ 70,834
<u>Expenditures:</u>				
<u>Series 2018A-2</u>				
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	\$ 5,800	\$ 290	\$ 5,510
Special Call - 5/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Total Expenditures	\$ 109,355	\$ 109,355	\$ 299,933	\$ (190,578)
Excess (Deficiency) of Revenues over Expenditures	\$ (97,705)		\$ (223,265)	
Fund Balance - Beginning	\$ 105,280		\$ 224,871	
Fund Balance - Ending	\$ 7,575		\$ 1,605	

Windward
Community Development District
Debt Service Fund - Series 2020-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2022

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
Revenues				
Assessments - 2020 A1 Tax Roll	\$ 138,001	\$ 138,001	\$ 138,311	\$ 310
Assessments - 2020 A1 Direct	\$ 117,312	\$ 117,312	\$ 117,312	\$ -
Interest Income	\$ -	\$ -	\$ 8	\$ 8
Total Revenues	\$ 255,313	\$ 255,313	\$ 255,632	\$ 319
Expenditures:				
Series 2020A-1				
Interest - 11/1	\$ 89,251	\$ 89,251	\$ 89,251	\$ -
Principal - 5/1	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
Interest - 5/1	\$ 89,251	\$ 89,251	\$ 89,251	\$ -
Total Expenditures	\$ 253,502	\$ 253,503	\$ 253,503	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,811		\$ 2,129	
Fund Balance - Beginning	\$ 89,263		\$ 216,919	
Fund Balance - Ending	\$ 91,074		\$ 219,048	

Windward
Community Development District
Debt Service Fund - Series 2020-A2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2022

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
Revenues				
Assessments - 2020 A2 Direct	\$ 354,398	\$ 176,220	\$ 176,220	\$ -
Assessments - Prepayments	\$ -	\$ -	\$ 1,384,844	\$ 1,384,844
Interest Income	\$ -	\$ -	\$ 19	\$ 19
Total Revenues	\$ 354,398	\$ 176,220	\$ 1,561,083	\$ 1,384,863
Expenditures:				
Series 2020A-2				
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	\$ 176,220	\$ 156,310	\$ 19,910
Special Call - 5/1	\$ -	\$ -	\$ 480,000	\$ (480,000)
Total Expenditures	\$ 352,440	\$ 352,440	\$ 1,724,955	\$ (1,372,515)
Excess (Deficiency) of Revenues over Expenditures	\$ 1,958		\$ (163,872)	
Fund Balance - Beginning	\$ 176,237		\$ 587,196	
Fund Balance - Ending	\$ 178,195		\$ 423,325	

Windward
Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/22	Thru 05/31/22	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 May 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/22	Thru 05/31/22	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 267	\$ 267
Total Revenues	\$ -	\$ -	\$ 267	\$ 267
<u>Expenditures:</u>				
Capital Outlay-COI	\$ -	\$ -	\$ 29,000	\$ (29,000)
Total Expenditures	\$ -	\$ -	\$ 29,000	\$ (29,000)
Excess Revenues (Expenditures)	\$ -		\$ (28,733)	
Fund Balance - Beginning	\$ -		\$ 8,064,364	
Fund Balance - Ending	\$ -		\$ 8,035,631	

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	\$ 1,824	\$ 721	\$ 792	\$ -	\$ -	\$ -	\$ -	249,633
Assessments - Direct	\$ -	\$ -	\$ 38,292	\$ -	\$ 19,146	\$ -	\$ -	\$ 19,146	\$ -	\$ -	\$ -	\$ -	76,584
Deficit Funding	\$ 19,168	\$ 74,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	93,381
Total Revenues	\$ 19,168	\$ 183,360	\$ 167,428	\$ 4,870	\$ 22,287	\$ 1,824	\$ 721	\$ 19,938	\$ -	\$ -	\$ -	\$ -	419,597
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Supervisors Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering	\$ 734	\$ 676	\$ 563	\$ 503	\$ 165	\$ 83	\$ 3,705	\$ 8,496	\$ -	\$ -	\$ -	\$ -	14,924
Attorney	\$ 1,452	\$ 1,134	\$ 143	\$ 1,574	\$ -	\$ 760	\$ 1,299	\$ 1,223	\$ -	\$ -	\$ -	\$ -	7,583
Arbitrage	\$ -	\$ 450	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	900
Dissemination	\$ 1,583	\$ 583	\$ 1,333	\$ 583	\$ 583	\$ 583	\$ 783	\$ 583	\$ -	\$ -	\$ -	\$ -	6,617
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 500	\$ 3,800	\$ -	\$ -	\$ -	\$ -	6,300
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	\$ 3,094	\$ 3,094	\$ 3,094	\$ -	\$ -	\$ -	\$ -	24,755
Information Technology	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ -	\$ -	\$ -	\$ -	933
Website Maintenance	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ -	\$ -	\$ -	533
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 35	\$ 49	\$ 1	\$ 99	\$ 5	\$ 87	\$ 24	\$ 39	\$ -	\$ -	\$ -	\$ -	339
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Printing & Binding	\$ -	\$ 3	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -	57
Insurance	\$ 5,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,570
Legal Advertising	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	168
Other Current Charges	\$ 43	\$ 31	\$ 43	\$ 39	\$ 41	\$ 31	\$ 39	\$ 38	\$ -	\$ -	\$ -	\$ -	306
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	2
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	217
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 18,039	\$ 10,244	\$ 9,550	\$ 6,076	\$ 4,073	\$ 7,038	\$ 9,627	\$ 17,489	\$ -	\$ -	\$ -	\$ -	82,137

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	\$ 1,326	\$ 1,326	\$ 1,326	\$ -	\$ -	\$ -	\$ -	10,609
Facility Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,828	\$ -	\$ 290	\$ -	\$ -	\$ -	\$ -	2,118
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric	\$ 11,505	\$ 8,513	\$ 9,305	\$ 8,478	\$ 15,134	\$ 8,632	\$ 3,757	\$ 21,163	\$ -	\$ -	\$ -	\$ -	86,487
Water & Sewer	\$ 42,737	\$ 50,239	\$ 15,945	\$ 35,045	\$ 16,156	\$ 3,950	\$ 15,030	\$ 20,309	\$ -	\$ -	\$ -	\$ -	199,411
Security Building Maintenance	\$ 2,378	\$ 2,072	\$ 693	\$ -	\$ 214	\$ 218	\$ 728	\$ -	\$ -	\$ -	\$ -	\$ -	6,303
Landscape Maintenance	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ -	\$ -	\$ -	\$ -	97,888
Landscape Contingency	\$ -	\$ 300	\$ 2,780	\$ 257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,337
Property Insurance	\$ 2,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,808
Fountain Maintenance	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ -	2,100
Lake Maintenance	\$ -	\$ 300	\$ -	\$ -	\$ 700	\$ -	\$ 700	\$ 350	\$ -	\$ -	\$ -	\$ -	2,050
Irrigation Repairs	\$ 1,880	\$ 151	\$ -	\$ 1,615	\$ 1,031	\$ -	\$ 4,923	\$ 217	\$ -	\$ -	\$ -	\$ -	9,816
Lighting Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Monument Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Roadway Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ 940	\$ 2,909	\$ 120	\$ 193	\$ 680	\$ 736	\$ -	\$ -	\$ -	\$ -	5,578
Total Operations & Maintenance Expenses	\$ 75,170	\$ 75,436	\$ 43,525	\$ 62,166	\$ 47,217	\$ 28,382	\$ 39,681	\$ 56,928	\$ -	\$ -	\$ -	\$ -	428,505
Total Expenditures	\$ 93,209	\$ 85,681	\$ 53,075	\$ 68,242	\$ 51,290	\$ 35,421	\$ 49,308	\$ 74,417	\$ -	\$ -	\$ -	\$ -	510,642
Excess (Deficiency) of Revenues over Expenditures	\$ (74,041)	\$ 97,680	\$ 114,353	\$ (63,372)	\$ (29,002)	\$ (33,597)	\$ (48,587)	\$ (54,479)	\$ -	\$ -	\$ -	\$ -	(91,045)

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)
PRINCIPAL PAYMENT - 05/01/22		(\$50,000)
CURRENT BONDS OUTSTANDING		\$3,310,000

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	\$290	
RESERVE FUND BALANCE	\$290	
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)
SPECIAL CALL - 05/01/22		(\$5,000)
CURRENT BONDS OUTSTANDING		\$5,000

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
PRINCIPAL PAYMENT - 05/01/22		(\$75,000)
CURRENT BONDS OUTSTANDING		\$4,155,000

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	\$156,311	
BONDS OUTSTANDING - 10/29/20		\$8,010,000
SPECIAL CALL - 11/01/21		(\$230,000)
SPECIAL CALL - 02/01/22		(\$675,000)
SPECIAL CALL - 05/01/22		(\$480,000)
CURRENT BONDS OUTSTANDING		\$6,625,000

**WINDWARD
COMMUNITY DEVELOPMENT DISTRICT**

Special Assessment Receipts

Fiscal Year 2022

							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
TOTAL ASSESSMENT LEVY							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	\$66,315.54	\$303,033.42					
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					
03/10/22	ACH	\$4,760.13	\$95.20	\$46.66	\$0.00	\$4,618.27	\$1,824.10	\$1,783.51	\$1,010.66	\$4,618.27					
04/08/22	ACH	\$1,862.91	\$37.26	\$0.00	\$0.00	\$1,825.65	\$721.09	\$705.04	\$399.52	\$1,825.65					
05/09/22	ACH	\$412.70	\$8.01	\$0.24	\$0.00	\$404.45	\$159.75	\$156.19	\$88.51	\$404.45					
05/09/22	ACH	\$1,634.31	\$31.74	\$0.95	\$0.00	\$1,601.62	\$632.60	\$618.52	\$350.50	\$1,601.62					
TOTAL		\$671,237.95	\$13,423.59	\$25,791.73	\$0.00	\$632,022.63	\$249,632.79	\$244,078.61	\$138,311.23	\$632,022.63					

100%	Gross Percent Collected
\$ (59.65)	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	4/1/22	2562	\$5,800.00	\$5,800.00		\$5,800.00		
4/1/22	4/1/22	2563	\$176,220.00	\$176,220.00				\$176,220.00
5/1/22	5/1/22	2835	\$48,473.99	\$48,473.99	\$19,145.99		\$29,328.00	
	9/1/22		\$5,800.00					
	9/1/22		\$176,220.00					
			\$557,935.96	\$375,915.96	\$76,583.96	\$5,800.00	\$117,312.00	\$176,220.00

SECTION 3

**BOARD OF SUPERVISORS MEETING DATES WINDWARD
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023**

The Board of Supervisors of the Windward Community Development District will hold their regular meeting for the Fiscal Year 2023 at 7813 Four Seasons Blvd., Kissimmee, Florida, 34747, at 2:00 P.M. unless otherwise indicated as follows:

Wednesday October 19, 2022
Wednesday November 16, 2022
Wednesday December 16, 2022
Wednesday January 18, 2023
Wednesday February 15, 2023
Wednesday March 15, 2023
Wednesday April 19, 2023
Wednesday May 17, 2023
Wednesday June 21, 2023
Wednesday July 19, 2023
Wednesday August 16, 2023
Wednesday September 20, 2023

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts.

The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from the District Manager, Governmental Management Services - Central Florida, LLC or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at that meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Jason Showe
District Manager
Governmental Management Services-
Central Florida, LLC