

***Windward
Community Development District***

Agenda

November 16, 2022

AGENDA

Windward

Community Development District

219 East Livingston Street, Orlando, FL 32801

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

November 9, 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, November 16, 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 the July 20, 2022, Meeting
- IV. Ratification of Fiscal Year 2022 Audit Engagement Letter-
Grau & Associates
- V. Consideration of Budget Amendment Resolution 2023-01
- VI. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
- VII. Public Comment Period
- VIII. Other Business
- IX. Supervisors' Requests
- X. Adjournment

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, **July 20, 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
45 residents	

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment

Ms. Kane stated two meetings ago I said there is a site line issue with the bushes on the corner of Estuary and I was told they would be cut down a little bit. They were cut nice a square but there is still a problem, they need to come down about 5” to be able to see. I don’t think the landscapers understood how you wanted them cut.

Ms. Fountain stated I’m concerned about adjusting the length of the terms of office to coincide with the even year. This is an even year and I don’t understand why you are doing this.

Ms. Williams stated I disagree with extending the terms of the board. We need the ability to refresh the board on a regular basis.

Ms. Wendolovski stated we strongly oppose extending the terms of the board.

Ms. Trucco stated if it is okay with the board I will just answer that question to take care of any subsequent comments. The CDD is a form of special purpose government, it is governed by Florida Statutes, particularly chapter 190. Once the CDD changes to being elected by qualified electors, it has been in existence for more than 6 years and there are more than 250 qualified electors who live within the district. The elections must coincide with the general election, which only occurs in even numbered years. The terms that are up right now is seat 2, expires in November 2023, seat 3 expires in November 2023 and seat 5 expires in November 2023. There is also seat 1 and 4 and they expire in an odd year also, November 2025. Those must be extended to 2026 under the law. I would not recommend this board going against that, they would be in violation of Florida Statutes. We want to do what is in the best interests, we have a fiduciary duty to every resident who lives here. If we were in some type of lawsuit the residents would have to pay for that charge through a special assessment and we want to try to avoid that as much as we can. This is a procedural resolution we are recommending that the board approve so we can stay in compliance with the law. In 2024 those seats will be resident seats.

A resident asked is there a legal requirement about the agenda going out a certain amount of time or placed in our clubhouse because most government entities have a certain time.

Mr. Showe stated it is posted on the website a week in advance of the meeting.

A resident asked can it be posted in the clubhouse?

Mr. Showe stated we can coordinate with them and send it to them.

A resident asked the minutes aren't approved until the next meeting so we are already 30-days behind. There has to be a way for homeowners to get information without getting blindsided by what's going on.

Ms. Trucco stated Jason is with GMS and they are very responsive, you can email him, call GMS and get any information. They are more than willing to provide anything you need.

Mr. Showe stated we don't post the minutes until they are approved by the board. We record the meetings and I can send that to you if you email me.

A resident asked how do we know about cancellations?

Mr. Showe stated we post that on the website.

Mr. Morris stated we need to email the residents with the name of the website. New people coming in don't know about the CDD.

Ms. Akellino stated it is part of the contract, there are several documents signed at time of purchase with respect to the CDD.

Mr. Morris stated we need to send emails to every homeowner every month to let them know what the CDD is, where the website is, how to get the information for the CDD. He is going to contact the HOA and see if he can use their mailing list to send that out.

Mr. Showe stated when possible we like to use the HOA mailing list because anything we have is a public record and if we get a request for everyone's email we have to provide that if we have that information.

Ms. Trucco stated sometimes a bulletin board is helpful in disseminating information.

A resident stated I'm worried about the CDD fee. How often are you planning to raise the fee?

Mr. Showe stated the CDD does an annual budget just as cities and counties, we approve the budget once a year and it could go up every time the board approved it.

A resident stated I was told the CDD handles the gates off the Four Seasons Boulevard. A couple times I sat and waited until the gates close and people don't know to go around. Is there a way to put up signage?

Mr. Showe stated we received that request and it is taking some time to get the sign manufactured.

A resident asked what can you do to reduce some of your costs? I can live without a fountain that is \$4,200 a year to maintain. Maybe the landscaping cost could be reduced by elimination of a lot of the landscaping in some of the areas. What are some of the things you have done to reduce the budget; landscaping and water and sewer are two of the largest expenses. Are you working on a solution to reduce these things?

Mr. Showe stated landscaping is based on full development of the whole community, all areas the CDD is scheduled to maintain under your current scope of services. If the board chooses to lower the scope of services then you are not going to have the grass cut as often, trees not being maintained, the property won't look the same way it does now.

A resident stated maybe we don't need as many palm trees on the entrance.

Mr. Showe stated all those decisions would have to come from the board.

A resident stated to summarize what I have been hearing, you are increasing 100% and what you just said is that there is no legal limit that the CDD can raise the limit 100% next year and 100% the year after and so on.

Mr. Showe stated theoretically that is correct.

A resident stated you can't raise it 100% every year because you have a fiduciary duty to do what is best for the community.

Mr. Showe stated the board is elected to make that decisions.

Ms. Trucco stated I'm not sure that they necessarily have a fiduciary duty. A fiduciary duty is like lawyer/client, doctor/patient, teacher/student. I think the concern is raising assessments arbitrarily. You could potentially have a claim if they are acting reckless or something like that.

A resident stated they could ask you to change the streetlights to LED to lower the cost of electricity associated with streetlights as an example.

Ms. Trucco stated that is the purpose of the public hearing is for individuals to come forward and present comments and recommendations and your feelings to the board.

A resident asked how do the board members get paid?

Ms. Trucco stated they are permitted to elect up to \$200 compensation per meeting under the law.

Ms. Akellino stated I elected not to receive payment.

Mr. Morris stated I'm not receiving any salary either.

Mr. Clark stated I don't receive compensation.

A resident stated there are floodlights shining on palm trees, some of them 24/7. At night I have to pull the blinds down. That would be one way to cut expenses from the budget.

A resident stated going back to landscaping, a portion of the boulevard was just demolished by contractors. I want to make sure the cost to repair that is borne by KHov and not us.

Mr. Showe stated correct. When a new area is developed, the developer puts it in it is completed. We don't pay any cost until that is turned over to the district.

A resident asked when will that happen with Four Seasons Boulevard?

Mr. Showe stated I'm not sure. We work with our engineer and they tell us we are done with this and are ready for you to take it over, our engineer and operations manager goes out and they look at it and put together a list of anything that is not right and those are corrected before we take it over. They have been great partners to repair anything that has been damaged after turnover.

A resident asked is the assessment on the houses that are currently here?

Mr. Showe stated no, they are on every planned lot. The developer who owns undeveloped property is being assessed the same way you are for all the lots that aren't built yet. They pay the exact same amount plus they are deficit funding outside the assessments. The original budget had a higher assessment increase and we worked with KHov to reduce that amount because we are not sure exactly how far they are going to go in the development process. For those areas that may or may not come online they have agreed that if it comes online they are going to fund it out of their pocket above and beyond the assessments.

A resident asked what about the 64 units of Phase3 A that is off the roll?

Mr. Showe stated they are directly billed for those lots at the same assessment level that you pay.

A resident asked what does off roll mean?

Mr. Showe responded we bill them directly, it doesn't show on their tax bill like it does for the homeowners we send them a bill that they pay directly to the district.

A resident asked will you explain the CDD and the development.

Mr. Showe stated in general terms, when a CDD is created it is typically the developer who starts it, but it is a governmental entity. They are elected official just as city or county commissioners. They follow the same rules, they turn in the form 1s to the supervisor of elections. When the CDD is created they issue tax exempt bonds, and the bond proceeds are used to construct the infrastructure for the community, the roads, stormwater, all the major infrastructure with the exception of the clubhouse, that was not done with CDD bonds. Bond funds did not build the amenity center, the HOA funds that otherwise it would have to be open to the public. Anything that is CDD is public by nature has to be open to the public. Those bonds are passed on to the homes as an annual assessment for 30 years and there is an operations and maintenance assessment beyond that, that pays the bills.

Ms. Trucco stated the developers petition a county or city to establish a CDD and they elect the first five board members who stay on the board for six years and until 250 qualified electors reside in the community. After that time, it changes to residents controlling the board. In addition, the board of supervisors are considered locally elected government officials under Florida law, they are subject to the sunshine law, public records law, ethics law. The CDD has annual auditing requirements, all our records are subject to public records so there is a lot more transparency with

a CDD than there is for other things such as HOAs or any other type of managing entity. In addition, since CDDs are forms of government we are able to get FEMA relief in the event of an emergency as well.

A resident asked what is the benefit of a CDD compared to a developer just coming in and develop the roads and everything else? You have three different notes on here and one isn't getting paid off.

Mr. Showe stated they are getting paid off, there is an annual principal payment.

Ms. Trucco stated a lot of counties and municipalities require some enhancements in order approve a CDD in addition to what they already approved in their construction development plan.

A resident stated the developer could pay for everything and not pass that along to residents.

Mr. Showe stated long term you will maintain because these are elected board members, there is transparency, audits, when all the board members are residents you will have full direct say over what the community looks like.

Ms. Trucco stated in addition because we are a governmental entity, we are able to put assessments on the tax roll unlike an HOA, that helps ensure the longevity of the maintenance of the public infrastructure within CDDs because if you don't pay your assessments CDDs have the ability to foreclose on your home.

A resident stated there is no principal payment on the 2020A-2 bonds.

Mr. Showe stated that is the A-2 bonds and that series of bonds is directly paid for by KHov, that is not what you pay as part of your assessments. There is an A-1 Bond and A-2 bond and the A-2 bonds are short term and they pay that off and will never get passed on to you and when they sell a house they pay a portion of that down. It doesn't show a principal payment on the amortization schedule because there is a not a schedule that says you have pay this amount by this time. The A-2 bonds are not an obligation of the homeowners.

Mr. Morris asked what is the total amount of bonds issued when this started.

Mr. Showe stated I would have to go back and pull those resolution; I don't have that number in front of me.

Mr. Morris stated also I want to know how much has been spent or if all of it has been spent. In 2024 when we do the election we are over 250 homes, so does that mean the board members will all be residents?

Ms. Trucco stated two seats will be filled by qualified electors/

Mr. Showe stated two seats will go to general election and one will be landowner elected. Any qualified elector meaning you have to live within the district and be registered to vote here, you have to go to the supervisor of elections, qualify and they will put you on the ballot. There will be one more landowner elected seat, which is elected by every landowner in the district. Every owner of a lot gets one vote in that election.

Mr. Morris stated in order to participate in the election you must be a registered voter in Osceola County.

Mr. Showe stated and within the boundaries of the district.

A resident stated I would think why a lot of people are here is because the assessment is going up 100%. The decision the board makes today all come with funding or costs that goes on infinitum. If we make a decision that we are going to put all these elective flowers or bushes that need maintenance then people who follow us are going to be paying the same fees for operational costs. When decisions were made about how we are going to address this at least give some consideration to what the cost is going to be for those who are in their 50's or the generations following after this. When I look at the number of homes that are here, we haven't built out yet and the fees for operation and maintenance are going up by 100%. We are still being subsidized by the folks who are here and when they go away those costs come to us.

Mr. D'Alonzo stated I've been trying to get a flag placed in this room.

Mr. Stevenson stated there is an easement next to my property. Who is responsible for maintaining that? I was told the electrical and irrigation system runs underneath that. There is a control panel at the end of the street for that. Every time it rains there is a stream of water that runs behind the fence line, that is the other development and the soil is eroding. Basically, there is going to be a lot of soil erosion between properties.

Mr. Showe stated we will take a look at it.

A resident stated there is a trip hazard where a tree root pushed up the sidewalk.

Mr. Showe stated Andy wrote it down, we will look at it.

A resident asked why do we rent the lights instead of owning them?

Mr. Showe stated every CDD we manage has that same arrangement. It is also less liability for the district. Also there are no repairs costs for the district, if something is wrong we call them and they repair it.

THIRD ORDER OF BUSINESS**Approval of the Minutes of the May 18, 2022 Meeting**

On MOTION by Mr. Clark seconded by Ms. Akellino with all in favor the minutes of the May 18, 2022 meeting were approved as presented.

FOURTH ORDER OF BUSINESS**Organizational Matters****A. Consideration of Resolution 2022-06 Adjusting Term Lengths for the Board of Supervisors**

Mr. Showe stated we included in the agenda package Resolution 2022-06 adjusting the term lengths that will adjust all the term lengths.

Ms. Trucco stated this is under 190.006(3)(a), which requires that we are in conjunction with the general election, which occurs in even numbered years. This resolution is going to extend the term of seat no. 1 to November 2026, seat no. 2 to November 2024, seat no. 3 to November 2024, seat no. 4 to November 2026, and seat no. 5 to November 2024. The district was established in April 2017, has 480 registered voters so we transition now to qualified elector elections. That is what is triggering the requirement for this resolution.

Mr. Showe stated the supervisor of elections will not allow us to have an election that is not in conjunction with the general election. They will not have a special election just for a CDD board seat. This happens to every district that is established in an odd numbered year.

On MOTION by Mr. Morris seconded by Ms. Akellino with all in favor Resolution 2022-06 was approved.

B. Public Hearing**i. Consideration of Resolution 2022-07 Adopting the Fiscal Year 2023 Budget and Relating to the annual Appropriations**

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

Mr. Showe stated I will go through some background information then open it for public comment. The first resolution is 2022-07, adopts the budget. Behind that resolution is the current proposed budget. It is very much in line with the proposed budget that you approved in May. You

will notice under the assessments on the tax roll practically doubled with the deficit funding that will be paid by the developer is increasing as well for a total amount of revenue needed of \$1,074,044. Under admin it shows about \$10,000 increase. We have some increases in insurance. On both the attorney and engineer's fee those are budget numbers and expended only when the engineer or attorney bills us for work. The large increases fall under the operational side. The electric is largely based on the number of streetlights. We worked with KHov and Andy went through all the development plans for the district and we believe the \$144,538 should cover all the streetlights for the year if the community is built out within the year. The water and sewer is similar, the way the water and sewer works is it comes through a master meter in the name of the CDD then it goes to all of your lawns. We have to bill back the HOA for some of the water that goes to your lawns but the size of the community dictated and the speed of development and the new areas and turf we have to maintain pushed those total costs up to about \$484,000. That is about \$150,000 increase. Again, based on the number of lots and common area we have left to develop. Landscape maintenance is about \$60,000 increase and is based on all the new areas they are going to maintain that are common areas that fall under the CDD once the community is fully developed. The other big increase is irrigation repair, the more irrigation we have in the ground, the more repairs we are going to have. It is an estimate.

The assessments go up from \$627 gross to \$1,250 gross. The developer is paying the same amount per lot and there is a deficit funding agreement. Any expenses that go above what is budgeted are funded by the developer.

We initially had a proposed budget that was higher and without deficit funding but in working with KHov they wanted to fund some of that.

Mr. Morris asked what does it mean gross and net per unit?

Mr. Showe stated the gross per unit is what you see on your tax bill. The tax collector takes 2% as their fee for collection and if you pay your tax bill in November you get a 4% discount. As an example, for us to raise \$100 we have to put \$106 on the tax bill. That is the difference between the gross and the net.

Mr. Morris stated you are saying \$1,250 gross per unit. Is that what should be on our tax bill?

Mr. Showe stated the bond debt gets added on top of that and is \$960 per home so the \$960 plus \$1,250 is \$2,210 and that will be on your tax bill.

Mr. Morris asked you are budgeted \$25,000 for attorney as you have in the past, but at this point you are only spending \$15,000. Why do you have it so high?

Mr. Showe stated it could be spent and we budget that line item higher. Anything left after the actual expenses will be put in a reserve for the district. We don't want to cut that line too short and tell you halfway through the year if a lawsuit happens and you need counsel you have to cut other services.

Mr. Morris asked what is other current charges? You have \$2,000 and you don't spend half of that.

Mr. Showe responded it is bank fees, deposit slips, general banking. We can adjust that and put it in contingency if that is the direction of the board. We are going to charge you what is actually spent. Anything that remains in those account lines stays within the general fund. The assessments on the houses only raised \$326,000 our projection of total expenses will be \$826,000 so the assessments currently do not cover the expenses, the developer is picking up the difference of almost \$500,000.

Ms. Trucco asked are you asking what the reserve is currently?

Mr. Showe stated you don't have a reserve account set up yet. If we did, the assessments would have to go up even higher.

Mr. Morris stated it looks to me like once KHov is out of the picture the assessments are going to go up much higher.

Mr. Showe stated it is a possibility. The level of service is determined by the board.

We will open the floor for public comment.

A resident asked are we paying water plus sewer or it is just a water charge?

Mr. Showe stated the majority of that is the reclaimed water that we get from Toho. There is a small amount of non-reclaimed water that goes into the fountains and other areas but the majority is Toho reclaimed water.

Ms. Williams asked what are you doing to reduce costs?

Mr. Morris stated I don't believe that the board is doing anything to try to reduce costs because except for myself these are all KHov employees.

Ms. Williams stated we see an increase in administrative costs. Is our full assessment going up because of administrative costs?

Mr. Showe stated the administrative costs are included in that total assessment.

Ms. Fountain stated on there are blanks in the resolution.

Mr. Showe stated that is because we don't know what the board is going to approve today. They will be filled in after the public hearing when the budget is approved.

Ms. Fountain asked is there a reserve fund?

Mr. Showe stated no.

Ms. Fountain asked what are the asterisks?

Mr. Showe stated they are trying to show you that the way our funds flow in we have to have enough left over at the end of the fiscal year to pay the November payment because we don't get our assessments in until January. I will have accounting update those.

Mr. Morris asked on the amount of deficit funding you are projecting for FY23 is \$424,269, is that based on how many units that have not been built?

Mr. Showe stated we tried to base this budget on full buildout. We tried to use what we think the full community is going to cost and KHov agreed to fund about \$420,000, which is the amount they are not sure if these lots are going to come in service or not. We believe this budget represents a full buildout of the whole community.

Mr. Morris asked the amount that KHov is going to give, the \$424,269 is that based on 100 units, 200 units?

Mr. Showe stated I think there is about 120 units that wouldn't be built before September 2023.

A resident asked you commented earlier about KHov funding \$500,000 a year. Is that because we are not fully built out?

Mr. Showe stated no, it is not because we are not built out, it is because they did not want to overdo the assessments.

A resident asked when those units come online and they start paying assessments is that going down?

Mr. Showe stated no, because they are paying full assessments on every lot.

A resident stated they are keeping things artificially low.

A resident stated statute 728 says HOAs and developers have to have reserve funding. 190 also has that requirement.

Ms. Trucco stated there is no requirement for a CDD to have a reserve fund.

A resident asked whose responsibility is it to control expenses?

Mr. Clark stated I take exception that the board is doing nothing to control expenses. I think every decision we have made as a board member we have done in the best interest of the community and the residents. KHov has nothing to gain by doing anything to hurt the community.

Mr. Morris stated I appreciate that but you are not doing anything to help the people sitting out here either.

Mr. Clark stated I disagree with that.

Mr. Morris stated I'm talking about what the people here have to pay including myself.

Mr. Clark stated all of these are in line with the other communities that are in a similar situation. We are delivering amenities and features that this is being paid for. Everything we do I believe was done in the best interest and most cost effective way possible. Every year things do get more expensive, we are getting hit by increases every day. This isn't anything new.

Mr. Morris stated these people are on fixed incomes, it is a 55+ community. People who live here cannot sustain a 40% increase every year.

Mr. Clark stated the increases are not going to go on forever. The developer has built and delivered this set of amenities and that is expensive. I'm sure you knew what you were getting into when you bought here.

Mr. Morris stated if I had done my research, which I didn't do, I don't know if I would have bought here in Osceola County.

Mr. Clark stated KHovanian has done what it could to deficit fund this budget.

Ms. Trucco stated the budget is prepared by an assessment methodology consultant, an expert. Board members are not experts in finances and methodology.

Mr. Woodward asked are we legally obligated to use the same landscape contractor that the HOA does?

Mr. Showe stated no. There are some benefits of having the same vendor do both, but we are not obligated to use the same landscaper.

Mr. Woodward asked as a rule of thumb you put contracts out to bid as they renew?

Mr. Showe stated yes.

Ms. Trucco stated we have 30-day termination clauses built into our contracts.

Mr. Showe stated our company manages over 100 CDDs in Central Florida and we have a good feel for what the general cost is and when we get prices on all items we check those prices.

Also we are not obligated to use the landscaper if they give us a proposal and we think it is too high, we can bring another landscaper in.

A resident started when we built here two years ago we were told it was going to be 550 dwellings, we are now at 553. Has that been taken into consideration for costs?

Mr. Showe stated yes, the 553 is built into the budget.

A resident stated you made several comments that this is based on fully developed. Was the previous budget not considered fully developed?

Mr. Showe stated the previous budget was built on the areas that we thought was going to be developed at that time and the cost required for that. Now that we are getting closer to the edge of development we have a better handle on what we think the community is going to look like overall. Again, when Andy and I and the board are coming up with these numbers, we are looking at map and we ask the landscapers how much they think it is going to take to maintain a new area. That doesn't mean it is going to be the same when it goes in the ground.

A resident asked who has oversight responsibility over the CDD?

Mr. Showe stated there are several levels oversight for the CDD. You have the board of supervisors, we also have to follow the Florida Statutes. The district is audited every year by an independent auditor in accordance with the statutes.

A resident stated so there is no federal, state or county agency that oversees what you do. Basically, you are autonomous, you can determine whatever you determine. It seems strange to me. Has there ever been a challenge to that independent agency in terms of their financial reporting. Do you look over the proposal and say some of this may not make sense or may not be fair to the homeowners that they are now doubling the cost of our assessments? As a homeowner what redress do we have when we feel we need to question or audit the CDD?

Ms. Trucco stated we are subject to Florida Law. We are required to abide by Florida Statutes. You can make a comment to the board, the board has discretion to cut the budget as much as they would like and when it turns over to more residents on the board, those residents have the discretion to do that as well.

A resident asked when more residents are on the board, do you do this for a living? Does that mean we need an association like you to run the district?

Mr. Showe stated our company, GMS does all of them.

A resident stated that is part of our budget.

Mr. Showe stated yes.

A resident asked in theory this budget is for 2023. You could have chosen to only go up \$200 and then KHov would have picked that up.

Mr. Showe stated or they could have not agreed to pick that up and we have to cut services. The deficit funding is for one fiscal year at a time.

Mr. Clark stated I think we have to maintain that level of service you bought into in the beginning. We bid out contracts, we try to make sure we are efficient with the budget. The developer doesn't have anything to gain by putting anyone in this room in a bad position. When you purchased you were given the documentation that this is a potential cost to live here.

Mr. Morris stated I intend to not vote for the budget. I think we could reduce it easily by \$144,000, which would save the homeowners about \$261 per home. I think the numbers are much higher than we have actually spent in previous years.

Mr. Showe stated they are because we anticipate more areas coming into service.

A resident asked what happened to the filter system Toho was supposed to take care of?

Mr. Clark stated Toho took care of that, it has been resolved.

Mr. Showe stated there being no further public comments we will return it to the board for discussion and consideration of Resolution 2022-07.

On MOTION by Mr. Clark seconded by Ms. Akellina with two in favor and Mr. Morris opposed Resolution 2022-07 was approved.

ii. Consideration of Resolution 2022-08 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Showe stated next is Resolution 2022-08 imposing special assessments and certifying the assessment roll and attached to this resolution will be the adopted budget and the assessment roll.

We will open the floor for public comment, but this is only for certification of the assessment roll.

There being non public comment the board took the following action.

On MOTION by Mr. Clark seconded by Ms. Akellino with two in favor and Mr. Morris opposed Resolution 2022-08 was approved.

FIFTH ORDER OF BUSINESS**Consideration of the Fiscal Year 2023 Deficit Funding Agreement**

Mr. Showe stated this is the fiscal year 2023 deficit funding agreement with KHov to fund any deficit. It is the same form agreement we have had in previous years.

Mr. Morris stated I believe we should go back to KHov and ask them to increase the deficit funding.

Mr. Showe stated in essence if the expenses go above and beyond what is in the budget they are going to fund it; that is what the deficit funding agreement does.

Mr. Morris stated I appreciate that, but I am not comfortable, I'm not happy with the \$600+ increase in property taxes.

Mr. Morris moved to go back to KHov and ask them to increase the deficit funding for the next fiscal year, there being no second the motion failed for lack of a second.

On MOTION by Mr. Clark seconded by Ms. Akellino with two in favor and Mr. Morris opposed the fiscal year 2023 deficit funding agreement was approved.

SIXTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

There being none, the next item followed.

B. Engineer

Mr. Kelly stated construction is ongoing on the remaining phases and we continue to certify utility systems as they are complete.

The relocation of the power pole and Duke has a plan for it and we are getting close it.

D. Manager**i. Approval of Check Register**

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

ii. Balance Sheet and Income Statement

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

iii. Approval of the Fiscal Year 2023 meeting schedule

Mr. Showe stated we have the same date and time for the meetings as we have in the past and we have one scheduled for every month but we do cancel if there is no business so as to save the district some money.

On MOTION by Mr. Morris seconded by Ms. Akellino with all in favor the fiscal year 2023 meeting schedule was approved.

SEVENTH ORDER OF BUSINESS**Other Business**

Ms. Williams stated for our engineer, there was a request originally made to put a sign at the back gate for deliveries to focus them to come up here because people are having Amazon or whoever show over there and when they can't get in the gate, they leave. We need a sign put up over there.

Ms. Showe stated I think that is what we talked about earlier. We have one in production.

Ms. Williams stated I asked for a sign for safety purpose as you come off Four Seasons Boulevard onto Estuary, the fact that Sabal Point Loop is a blind entry and you cannot see entering Estuary, somebody there possibly pulling out, to notify you need to slow down because it is a blind entry. I ask that you look at that again.

A resident stated back to engineering, the Department of Transportation will give you those signs. When do you expect the streetlights and the costs to start on the new phases?

Mr. Clark stated it is up to the engineer as to when the streetlights go in, however, we are not going to be able to certify the roadways complete until they go in.

A resident asked is it six months into the fiscal year estimate or did you estimate at the start of the fiscal year?

Mr. Showe stated we try to do full buildout, we estimated the full year's worth. Any delays in that process will help offset some of those costs.

A resident asked between the end of the clubhouse and almost the end of Four Seasons Boulevard there is a section where the blacktop is uneven, they never raised the curb level they continue to build houses and all the other sections are done correctly. Can we get that fixed?

Mr. Clark stated as soon as the houses are substantially complete we put down the final lift of asphalt.

A resident stated the construction trucks should come in that gate and not go down Four Seasons.

Mr. Clarke stated that is a discussion between us and the HOA where they want people coming in or where we prefer them to come in. It is something we are still talking about. We would rather have the construction traffic back there too.

A resident asked the circle and everything else that gets destroyed from the construction stuff, does that get repaired at the end?

Mr. Clarke stated we discussed that earlier and that is on KHov's table.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

There being none,

On MOTION by Mr. Clark seconded by Ms. Akellino with all in favor the meeting adjourned at 3:55 p.m.
--

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

October 6, 2022

Board of Supervisors
Windward Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Windward Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2022. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Windward Community Development District as of and for the fiscal year ended September 30, 2022. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2022 audit.

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

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

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

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

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

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSFCL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$6,400 for the September 30, 2022 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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

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

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

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Windward Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

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

By: 

Title: District Manager

Date: 10/13/22



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION V

RESOLUTION 2023-01

**A RESOLUTION AMENDING THE
WINDWARD COMMUNITY DEVELOPMENT
DISTRICT GENERAL FUND BUDGET FOR FISCAL
YEAR 2022**

WHEREAS, the Board of Supervisors, hereinafter referred to as the “Board”, of the Windward Community Development District, hereinafter referred to as the “District”, adopted a General Fund Budget for the Fiscal Year 2022, and

WHEREAS, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2022.

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

1. The General Fund Budget for Fiscal Year 2022 is hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 16th day of November, 2022 and be reflected in the monthly and Fiscal Year End 9/30/2022 Financial Statements and Audit Report of the District.

Adopted this 16th day of November, 2022.

Chairman/Vice Chairman

Secretary/Assistant Secretary

Exhibit A

Windward
Community Development District

Amended Budget
FY 2022



Table of Contents

1-2	<u>General Fund</u>
-----	---------------------

Windward

Community Development District

General Fund

Description	Adopted Budget FY2022	Increase/ (Decrease)	Amended Budget FY2022	Projected FY2022
Revenues				
Assessments - Tax Roll/Direct	\$ 325,776	\$ 440	\$ 326,217	\$ 326,217
Deficit Funding	\$ 418,610	\$ -	\$ 418,610	\$ 406,560
Carry Forward Surplus	\$ -	\$ 192,939	\$ 192,939	\$ 214,511
Total Revenues	\$ 744,386	\$ 193,379	\$ 937,765	\$ 947,288
Expenditures				
<i>Administrative</i>				
Supervisors Fees	\$ 4,800	\$ -	\$ 4,800	\$ -
FICA Expense	\$ 367	\$ -	\$ 367	\$ -
Engineering	\$ 16,000	\$ 14,000	\$ 30,000	\$ 29,405
Attorney	\$ 25,000	\$ -	\$ 25,000	\$ 8,819
Arbitrage	\$ 450	\$ 450	\$ 900	\$ 900
Dissemination	\$ 7,000	\$ 2,200	\$ 9,200	\$ 9,200
Annual Audit	\$ 4,300	\$ 2,000	\$ 6,300	\$ 6,300
Trustee Fees	\$ 5,000	\$ 2,758	\$ 7,758	\$ 7,758
Assessment Administration	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Management Fees	\$ 37,132	\$ -	\$ 37,132	\$ 37,132
Information Technology	\$ 1,400	\$ -	\$ 1,400	\$ 1,400
Website Maintenance	\$ 800	\$ -	\$ 800	\$ 800
Telephone	\$ 250	\$ -	\$ 250	\$ -
Postage	\$ 800	\$ -	\$ 800	\$ 527
Travel Per Diem	\$ 660	\$ -	\$ 660	\$ -
Printing & Binding	\$ 500	\$ -	\$ 500	\$ 174
Insurance	\$ 5,919	\$ -	\$ 5,919	\$ 5,570
Legal Advertising	\$ 1,500	\$ 825	\$ 2,325	\$ 2,325
Other Current Charges	\$ 2,000	\$ -	\$ 2,000	\$ 497
Office Supplies	\$ 150	\$ -	\$ 150	\$ 3
Property Appraiser	\$ 500	\$ -	\$ 500	\$ 217
Property Taxes	\$ 250	\$ -	\$ 250	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 119,952	\$ 22,233	\$ 142,186	\$ 116,202

Windward

Community Development District

General Fund

Description	Adopted Budget FY2022	Increase/ (Decrease)	Amended Budget FY2022	Projected FY2022
<i><u>Operation & Maintenance</u></i>				
Field Services	\$ 15,914	\$ 286	\$ 16,199	\$ 16,199
Facility Maintenance	\$ 12,000	\$ -	\$ 12,000	\$ 4,968
Telephone	\$ 3,500	\$ -	\$ 3,500	\$ -
Electric	\$ 65,000	\$ 74,330	\$ 139,330	\$ 139,330
Water & Sewer	\$ 330,000	\$ 49,789	\$ 379,789	\$ 379,789
Security Building Maintenance	\$ 10,000	\$ -	\$ 10,000	\$ 9,391
Landscape Maintenance	\$ 134,520	\$ 12,312	\$ 146,832	\$ 146,832
Landscape Contingency	\$ 25,000	\$ -	\$ 25,000	\$ 17,430
Property Insurance	\$ 3,200	\$ -	\$ 3,200	\$ 2,808
Fountain Maintenance	\$ 4,200	\$ 3,430	\$ 7,630	\$ 7,630
Lake Maintenance	\$ 6,000	\$ -	\$ 6,000	\$ 3,450
Irrigation Repairs	\$ 4,000	\$ 26,000	\$ 30,000	\$ 29,835
Lighting Maintenance	\$ 2,500	\$ -	\$ 2,500	\$ -
Monument Maintenance	\$ 1,400	\$ -	\$ 1,400	\$ -
Roadway Maintenance	\$ 2,200	\$ -	\$ 2,200	\$ -
Contingency	\$ 5,000	\$ 5,000	\$ 10,000	\$ 8,640
Operation & Maintenance Expenses	\$ 624,434	\$ 171,146	\$ 795,580	\$ 766,301
Total Expenditures	\$ 744,386	\$ 193,379	\$ 937,765	\$ 882,503
Excess Revenues/(Expenditures)	\$ -	\$ (0)	\$ (0)	\$ 64,785

SECTION VI

SECTION C

SECTION 1

Windward

Community Development District

Summary of Check Register

July 1, 2022 to September 30, 2022

Fund	Date	Check No.'s		Amount
General Fund				
	7/15/22	493-503	\$	31,877.91
	8/2/22	504-505	\$	6,630.39
	8/9/22	506-507	\$	35,294.10
	8/16/22	508-511	\$	19,684.57
	8/25/22	512	\$	1,714.16
	8/30/22	513-519	\$	28,765.24
	9/12/22	520-521	\$	51,476.18
	9/20/22	522-527	\$	16,994.52
Total			\$	192,437.07

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
7/22/22	00012	12/01/19 1312	202207 320-53800-46900	FOUNTAIN SERVICE-DEC19	V	300.00-	
				GRUNIT POOL SVCS			300.00-000217
7/22/22	00002	1/21/21 95863	202207 310-51300-31500	ATTORNEY FEES	V	2,858.15-	
				LATHAM,LUNA,EDEN & BEAUDINE,LLP			2,858.15-000336
7/15/22	00041	6/29/22 14575	202206 320-53800-47100	LAKE MAINTENANCE MAY22	*	350.00	
				AQUATIC WEED MANAGEMENT, INC			350.00 000493
7/15/22	00014	6/21/22 S236689	202206 320-53800-57400	GATE MAINTENANCE 6/16/22	*	289.88	
				ACCESS CONTROL TECHNOLOGIES, INC.			289.88 000494
7/15/22	00018	6/28/22 13	202206 310-51300-31300	AMORT SERIES 2020A-2 8-1	*	250.00	
				DISCLOSURE SERVICES LLC			250.00 000495
7/15/22	00001	5/31/22 156	202204 320-53800-47000	GENERAL MAINT/REPAIR SIGN	*	560.00	
		7/01/22 159	202206 320-53800-34100	FACILIT MAINT OCT21-JUN22	*	2,565.00	
				GOVERNMENTAL MANAGEMENT SERVICES			3,125.00 000496
7/15/22	00020	4/04/22 22418	202204 310-51300-32200	AUDIT FYE 09/30/2021	*	500.00	
		5/02/22 22586	202205 310-51300-32200	AUDIT FYE 09/30/2021	*	3,800.00	
				GRAU & ASSOCIATES			4,300.00 000497
7/15/22	00042	6/30/22 169318	202206 320-53800-46400	IRRIGATION REPAIR JUN22	*	11,502.71	
		7/01/22 170235	202207 320-53800-46800	LANDSCAPE MAINT JULY22	*	12,236.00	
				JUNIPER LANDSCAPING OF FLORIDA, LLC			23,738.71 000498
7/15/22	00028	6/23/22 393748	202206 310-51300-48000	NOT OF MEETING 6/23/22	*	1,037.47	
				OSCEOLA NEWS GAZETTE			1,037.47 000499
7/15/22	00011	3/28/22 18-021(5	202202 310-51300-31100	ENGINEERING FEES FEB22	*	165.00	
		6/28/22 18-021(5	202205 310-51300-31100	STORMWATER ANALYSIS MAY22	*	7,413.60	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		6/28/22	18-021(5 202205 310-51300-31100 ENGINEERING FEE MAY22		*	1,082.50	
				POULOS & BENNETT			8,661.10 000500
7/22/22 00011		3/28/22	18-021(5 202207 310-51300-31100 ENGINEERING FEES FEB22		V	165.00-	
		6/28/22	18-021(5 202207 310-51300-31100 STORMWATER ANALYSIS MAY22		V	7,413.60-	
		6/28/22	18-021(5 202207 310-51300-31100 ENGINEERING FEE MAY22		V	1,082.50-	
				POULOS & BENNETT			8,661.10-000500
7/15/22 00045		6/30/22	6299B 202206 320-53800-46900 CLEAN BASIN FOUNTAIN 6/22		*	400.00	
				SITEX AQUATICS LLC			400.00 000501
7/15/22 00029		6/10/22	385862 202206 320-53800-46900 INSTAL SHAFT SEALS,PUMP		*	1,425.00	
				SPIES POOL, LLC			1,425.00 000502
7/15/22 00043		7/01/22	W5821 202207 320-53800-47000 WI-PAK MONTHLY SVC JUL22		*	120.00	
				WI-PAK, INC			120.00 000503
8/02/22 00001		7/01/22	157 202207 310-51300-34000 MANAGEMENT FEES JUL22		*	3,094.33	
		7/01/22	157 202207 310-51300-35200 WEBSITE ADMIN JUL22		*	66.67	
		7/01/22	157 202207 310-51300-35100 INFORMATION TEC JUL22		*	116.67	
		7/01/22	157 202207 310-51300-31300 DISSEMINATION SVCS JUL22		*	583.33	
		7/01/22	157 202207 310-51300-51000 OFFICE SUPPLIES		*	.24	
		7/01/22	157 202207 310-51300-42000 POSTAGE		*	40.89	
		7/01/22	157 202207 310-51300-42500 COPIES		*	1.65	
		7/01/22	158 202207 320-53800-12000 FIELD MANAGEMENT JUL22		*	1,326.17	
		7/01/22	158 202207 320-53800-47000 GENERAL MONTHLY MAINTENAN		*	77.97	
		7/01/22	160 202207 320-53800-34100 FACILITY MAINTENANC JUL22		*	285.00	
				GOVERNMENTAL MANAGEMENT SERVICES			5,592.92 000504

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/02/22	00028	6/30/22 394753	202206 310-51300-48000		*	1,037.47	
		NOT OF MEETING 6/30/22					
				OSCEOLA NEWS GAZETTE			1,037.47 000505
8/09/22	00010	8/05/22 9100 861	202207 320-53800-43000		*	30.43	
		17031 KEY BAY TRL					
		8/08/22 9100 861	202207 320-53800-43500		*	1,517.72	
		0000 FOUR SEASONS BLVD					
		8/08/22 9100 861	202207 320-53800-43000		*	950.69	
		79811 FOUR SEASONS BLVD					
		8/08/22 9100 861	202207 320-53800-43000		*	30.71	
		7701 FOUR SEASONS BLVD					
				DUKE ENERGY			2,529.55 000506
8/09/22	00009	7/23/22 00262245	202207 320-53800-43100		*	15,143.85	
		7700 FOUR SEASONS BLOCK					
		7/29/22 00262245	202207 320-53800-43100		*	36.05	
		7900 FOUR SEASONS EVEN					
		7/29/22 00262245	202207 320-53800-43100		*	11.81	
		7900 FOUR SEASONS ODD					
		7/29/22 00262245	202207 320-53800-43100		*	24.47	
		7980 FOUR SEASONS					
		7/29/22 00262245	202207 320-53800-43100		*	17,548.37	
		0 FOUR SEASONS BOULEVARD					
				TOHO WATER AUTHORITY			32,764.55 000507
8/16/22	00014	7/19/22 S237153	202207 320-53800-57400		*	260.96	
		GATE MAINTENANCE 7/13/22					
				ACCESS CONTROL TECHNOLOGIES, INC.			260.96 000508
8/16/22	00010	8/10/22 9100 861	202207 320-53800-43000		*	30.48	
		24081 SANDY CREEK TRL					
		8/10/22 9100 861	202207 320-53800-43000		*	188.80	
		7980 FOUR SEASONS BLVD					
		8/10/22 9100 861	202207 320-53800-43000		*	54.95	
		77001 FOUR SEASONS BLVD					
		8/10/22 9100 861	202207 320-53800-43000		*	37.59	
		78151 FOUR SEASONS BLVD					
		8/10/22 9100 861	202207 320-53800-43000		*	49.76	
		21051 PEBBLE PASSAGE LN					
		8/10/22 9100 861	202207 320-53800-43000		*	30.43	
		79011 HANSON BAY PL					
		8/12/22 9100 861	202207 320-53800-43500		*	1,695.50	
		000 SAND HILL RD LITE					
				DUKE ENERGY			2,087.51 000509

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
8/30/22	00042	7/28/22 172448	202207 320-53800-46400		*	194.29	
			IRRIGATION REPAIR 7/25/22				
		7/31/22 173016	202207 320-53800-46400		*	5,051.82	
			IRRIGATION REPAIR 7/28/22				
		8/04/22 174519	202208 320-53800-46800		*	12,236.00	
			LANDSCAPE MAINT AUG22				
				JUNIPER LANDSCAPING OF FLORIDA, LLC			17,482.11 000517
8/30/22	00045	7/28/22 6447B	202207 320-53800-46900		*	800.00	
			CLEAN BASIN FOUNTAIN 7/22				
				SITEX AQUATICS LLC			800.00 000518
8/30/22	00043	8/01/22 W5948	202208 320-53800-47000		*	120.00	
			WI-PAK MONTHLY SVC AUG22				
				WI-PAK, INC			120.00 000519
9/12/22	00010	9/07/22 9100 861	202208 320-53800-43000		*	30.43	
			17031 KEY BAY TRL				
		9/08/22 9100 861	202208 320-53800-43000		*	998.86	
			79811 FOUR SEASONS BLVD				
		9/08/22 9100 861	202208 320-53800-43500		*	1,517.76	
			0000 FOUR SEASONS BLVD				
		9/08/22 9100 861	202208 320-53800-43000		*	30.76	
			9100 8619 6042 AUG22				
		9/12/22 9100 861	202208 320-53800-43000		*	180.90	
			7980 FOUR SEASONS BLVD				
		9/12/22 9100 861	202208 320-53800-43000		*	58.42	
			77001 FOUR SEASONS BLVD				
		9/12/22 9100 861	202208 320-53800-43000		*	52.68	
			21051 PEBBLE PASSAGE LN				
		9/12/22 9100 861	202208 320-53800-43000		*	39.33	
			78151 FOUR SEASONS BLVD				
		9/12/22 9100 861	202208 320-53800-43000		*	30.48	
			24081 SANDY CREEK TRL				
		9/12/22 9100 861	202208 320-53800-43000		*	30.43	
			79011 HANSON BAY PL				
				DUKE ENERGY			2,970.05 000520
9/12/22	00009	8/23/22 00262245	202208 320-53800-43100		*	21,268.18	
			7700 FOUR SEASONS BLOCK				
		8/29/22 00262245	202208 320-53800-43100		*	27,145.42	
			0 FOUR SEASONS BOULEVARD				
		8/29/22 00262245	202208 320-53800-43100		*	36.05	
			7900 FOUR SEASONS ODD				
		8/29/22 00262245	202208 320-53800-43100		*	32.01	
			7900 FOUR SEASONS EVEN				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		8/29/22 00262245	202208 320-53800-43100		*	24.47	
		7980 FOUR SEASONS					
				TOHO WATER AUTHORITY			48,506.13 000521
9/20/22 00041		8/25/22 14873	202208 320-53800-47100		*	350.00	
		LAKE MAINTENANCE AUG22					
				AQUATIC WEED MANAGEMENT, INC			350.00 000522
9/20/22 00010		9/14/22 9100 861	202208 320-53800-43500		*	1,695.56	
		4 SEASONS PH1B SL 000 SAN					
		9/20/22 9100 861	202209 320-53800-43500		*	1,714.23	
		000 SAND HILL RD					
				DUKE ENERGY			3,409.79 000523
9/20/22 00001		6/30/22 164	202206 320-53800-47000		*	1,156.23	
		GENERAL MAINTENANCE JUN22					
				GOVERNMENTAL MANAGEMENT SERVICES			1,156.23 000524
9/20/22 00002		8/15/22 105380	202207 310-51300-31500		*	1,578.50	
		LEGAL SERVICES JUL22					
				LATHAM,LUNA,EDEN & BEAUDINE,LLP			1,578.50 000525
9/20/22 00047		8/30/22 1811	202208 320-53800-46700		*	9,500.00	
		PRESSURE WASH AND TREAT					
				PRESSURE WASH THIS			9,500.00 000526
9/20/22 00045		8/28/22 6561B	202208 320-53800-46900		*	1,000.00	
		CLEAN BASIN FOUNTAIN 8/22					
				SITEX AQUATICS LLC			1,000.00 000527
TOTAL FOR BANK A						192,437.07	
TOTAL FOR REGISTER						192,437.07	

SECTION 2

Windward
Community Development District

Unaudited Financial Reporting
September 30, 2022



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Windward
Community Development District
Combined Balance Sheet
September 30, 2022

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash	\$ 29,739	\$ -	\$ -	\$ 29,739
Due From Developer	\$ 125,131	\$ -	\$ -	\$ 125,131
Investments				
Series 2018 A-1/A-2				
Reserve A-1	\$ -	\$ 121,730	\$ -	\$ 121,730
Reserve A-2	\$ -	\$ 290	\$ -	\$ 290
Revenue	\$ -	\$ 113,625	\$ -	\$ 113,625
Prepayment A-2	\$ -	\$ 690	\$ -	\$ 690
Construction	\$ -	\$ -	\$ 5,274	\$ 5,274
Series 2020 A-1/A-2				
Reserve A-1	\$ -	\$ 127,656	\$ -	\$ 127,656
Reserve A-2	\$ -	\$ 145,847	\$ -	\$ 145,847
Revenue	\$ -	\$ 272,625	\$ -	\$ 272,625
Prepayment A-2	\$ -	\$ 467,593	\$ -	\$ 467,593
Construction	\$ -	\$ -	\$ 8,010,433	\$ 8,010,433
Cost of Issuance	\$ -	\$ -	\$ 30,600	\$ 30,600
Total Assets	\$ 154,871	\$ 1,250,057	\$ 8,046,307	\$ 9,451,234
Liabilities:				
Accounts Payable	\$ 80,085	\$ -	\$ -	\$ 80,085
Total Liabilities	\$ 80,085	\$ -	\$ -	\$ 80,085
Fund Balances:				
Restricted for:				
Debt Service	\$ -	\$ 1,250,057	\$ -	\$ 1,250,057
Capital Projects	\$ -	\$ -	\$ 8,046,307	\$ 8,046,307
Unassigned	\$ 74,785	\$ -	\$ -	\$ 74,785
Total Fund Balances	\$ 74,785	\$ 1,250,057	\$ 8,046,307	\$ 9,371,149
Total Liabilities & Fund Balance	\$ 154,871	\$ 1,250,057	\$ 8,046,307	\$ 9,451,234

Windward
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	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	\$ 418,610	\$ 406,560	\$ (12,050)
Total Revenues	\$ 744,386	\$ 744,386	\$ 732,777	\$ (11,609)
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisors Fees	\$ 4,800	\$ 4,800	\$ -	\$ 4,800
FICA Expense	\$ 367	\$ 367	\$ -	\$ 367
Engineering	\$ 16,000	\$ 16,000	\$ 24,405	\$ (8,405)
Attorney	\$ 25,000	\$ 25,000	\$ 6,819	\$ 18,181
Arbitrage	\$ 450	\$ 450	\$ 900	\$ (450)
Dissemination	\$ 7,000	\$ 7,000	\$ 9,200	\$ (2,200)
Annual Audit	\$ 4,300	\$ 4,300	\$ 6,300	\$ (2,000)
Trustee Fees	\$ 5,000	\$ 5,000	\$ 7,758	\$ (2,758)
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 37,132	\$ 37,132	\$ 37,132	\$ 0
Information Technology	\$ 1,400	\$ 1,400	\$ 1,400	\$ (0)
Website Maintenance	\$ 800	\$ 800	\$ 800	\$ (0)
Telephone	\$ 250	\$ 250	\$ -	\$ 250
Postage	\$ 800	\$ 800	\$ 527	\$ 273
Travel Per Diem	\$ 660	\$ 660	\$ -	\$ 660
Printing & Binding	\$ 500	\$ 500	\$ 174	\$ 326
Insurance	\$ 5,919	\$ 5,919	\$ 5,570	\$ 349
Legal Advertising	\$ 1,500	\$ 1,500	\$ 2,325	\$ (825)
Other Current Charges	\$ 2,000	\$ 2,000	\$ 497	\$ 1,503
Office Supplies	\$ 150	\$ 150	\$ 3	\$ 147
Property Appraiser	\$ 500	\$ 500	\$ 217	\$ 283
Property Taxes	\$ 250	\$ 250	\$ -	\$ 250
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 119,953	\$ 119,953	\$ 109,202	\$ 10,751

Windward
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<u>Operation & Maintenance</u>				
Field Expenditures				
Field Services	\$ 15,914	\$ 15,914	\$ 16,199	\$ (285)
Facility Maintenance	\$ 12,000	\$ 12,000	\$ 4,968	\$ 7,032
Telephone	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
Electric	\$ 65,000	\$ 65,000	\$ 139,330	\$ (74,330)
Water & Sewer	\$ 330,000	\$ 330,000	\$ 379,789	\$ (49,789)
Security Building Maintenance	\$ 10,000	\$ 10,000	\$ 9,391	\$ 609
Landscape Maintenance	\$ 134,520	\$ 134,520	\$ 146,832	\$ (12,313)
Landscape Contingency	\$ 25,000	\$ 25,000	\$ 17,430	\$ 7,570
Property Insurance	\$ 3,200	\$ 3,200	\$ 2,808	\$ 392
Fountain Maintenance	\$ 4,200	\$ 4,200	\$ 7,630	\$ (3,430)
Lake Maintenance	\$ 6,000	\$ 6,000	\$ 3,450	\$ 2,550
Irrigation Repairs	\$ 4,000	\$ 4,000	\$ 26,835	\$ (22,835)
Lighting Maintenance	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Monument Maintenance	\$ 1,400	\$ 1,400	\$ -	\$ 1,400
Roadway Maintenance	\$ 2,200	\$ 2,200	\$ -	\$ 2,200
Contingency	\$ 5,000	\$ 5,000	\$ 8,640	\$ (3,640)
Total Operations & Maintenance Expenditures	\$ 624,433	\$ 624,433	\$ 763,301	\$ (138,868)
Total Expenditures	\$ 744,386	\$ 744,386	\$ 872,503	\$ (128,117)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (139,726)	
Fund Balance - Beginning	\$ -		\$ 214,511	
Fund Balance - Ending	\$ -		\$ 74,785	

Windward
Community Development District
Debt Service Fund - Series 2018-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
Revenues				
Assessments - 2018 A1 Tax Roll	\$ 243,648	\$ 243,648	\$ 244,079	\$ 430
Interest Income	\$ 50	\$ 50	\$ 162	\$ 112
Total Revenues	\$ 243,699	\$ 243,699	\$ 244,241	\$ 542
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	\$ 239,715	\$ 239,715	\$ 239,715	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 3,984		\$ 4,526	
Fund Balance - Beginning	\$ 99,379		\$ 224,403	
Fund Balance - Ending	\$ 103,363		\$ 228,929	

Windward
Community Development District
Debt Service Fund - Series 2018-A2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
Revenues				
Assessments - 2018 A2 Direct	\$ 11,600	\$ 11,600	\$ 11,600	\$ -
Assessments - Prepayment	\$ -	\$ -	\$ 70,864	\$ 70,864
Interest Income	\$ 50	\$ 50	\$ 4	\$ (46)
Total Revenues	\$ 11,650	\$ 11,650	\$ 82,468	\$ 70,818
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	\$ 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)		\$ (217,465)	
Fund Balance - Beginning	\$ 105,280		\$ 224,871	
Fund Balance - Ending	\$ 7,575		\$ 7,406	

Windward
Community Development District
Debt Service Fund - Series 2020-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	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	\$ -	\$ -	\$ 159	\$ 159
Total Revenues	\$ 255,313	\$ 255,313	\$ 255,782	\$ 469
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	\$ 253,503	\$ 253,503	\$ 253,503	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,811		\$ 2,279	
Fund Balance - Beginning	\$ 89,263		\$ 216,919	
Fund Balance - Ending	\$ 91,074		\$ 219,198	

Windward
Community Development District
Debt Service Fund - Series 2020-A2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted Budget	Prorated Budget Thru 09/30/22	Actual Thru 09/30/22	Variance
Revenues				
Assessments - 2020 A2 Direct	\$ 354,398	\$ 354,398	\$ 352,440	\$ (1,958)
Assessments - Prepayments	\$ -	\$ -	\$ 2,302,384	\$ 2,302,384
Interest Income	\$ -	\$ -	\$ 323	\$ 323
Total Revenues	\$ 354,398	\$ 354,398	\$ 2,655,147	\$ 2,300,749
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)
Interest - 8/1	\$ -	\$ -	\$ 7,865	\$ (7,865)
Special Call - 8/1	\$ -	\$ -	\$ 715,000	\$ (715,000)
Total Expenditures	\$ 352,440	\$ 352,440	\$ 2,447,820	\$ (2,095,380)
Excess (Deficiency) of Revenues over Expenditures	\$ 1,958		\$ 207,327	
Fund Balance - Beginning	\$ 176,237		\$ 587,196	
Fund Balance - Ending	\$ 178,195		\$ 794,523	

Windward
Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 4	\$ 4
Total Revenues	\$ -	\$ -	\$ 4	\$ 4
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 4	
Fund Balance - Beginning	\$ -		\$ 5,270	
Fund Balance - Ending	\$ -		\$ 5,274	

Windward
Community Development District
Capital Projects Fund - Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 5,669	\$ 5,669
Total Revenues	\$ -	\$ -	\$ 5,669	\$ 5,669
<u>Expenditures:</u>				
Capital Outlay-COI	\$ -	\$ -	\$ 29,000	\$ (29,000)
Total Expenditures	\$ -	\$ -	\$ 29,000	\$ (29,000)
Excess Revenues (Expenditures)	\$ -		\$ (23,331)	
Fund Balance - Beginning	\$ -		\$ 8,064,364	
Fund Balance - Ending	\$ -		\$ 8,041,033	

Windward
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,184	\$ 82,864	\$ 125,131	\$ 406,560
Total Revenues	\$ 19,168	\$ 183,360	\$ 167,428	\$ 4,870	\$ 22,287	\$ 1,824	\$ 721	\$ 19,938	\$ -	\$ 105,184	\$ 82,864	\$ 125,131	\$ 732,777
Expenditures:													
General & Administrative:													
Supervisors Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 734	\$ 676	\$ 563	\$ 503	\$ 165	\$ 83	\$ 3,705	\$ 8,496	\$ 7,400	\$ 2,081	\$ -	\$ -	\$ 24,405
Attorney	\$ 1,452	\$ 1,134	\$ 143	\$ 1,574	\$ -	\$ 760	\$ 1,299	\$ 1,223	\$ 483	\$ (1,280)	\$ 33	\$ -	\$ 6,819
Arbitrage	\$ -	\$ 450	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
Dissemination	\$ 1,583	\$ 583	\$ 1,333	\$ 583	\$ 583	\$ 583	\$ 783	\$ 583	\$ 833	\$ 583	\$ 583	\$ 583	\$ 9,200
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	\$ 3,094	\$ 3,094	\$ 3,094	\$ 3,094	\$ 37,132
Information Technology	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ 117	\$ 1,400
Website Maintenance	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 800
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 35	\$ 49	\$ 1	\$ 99	\$ 5	\$ 87	\$ 24	\$ 39	\$ 60	\$ 41	\$ 43	\$ 44	\$ 527
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Binding	\$ -	\$ 3	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ 28	\$ 2	\$ 87	\$ 1	\$ 174
Insurance	\$ 5,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,570
Legal Advertising	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,075	\$ -	\$ -	\$ 82	\$ 2,325
Other Current Charges	\$ 43	\$ 31	\$ 43	\$ 39	\$ 41	\$ 31	\$ 39	\$ 38	\$ 39	\$ 75	\$ 39	\$ 39	\$ 497
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 3
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	\$ 14,196	\$ 4,780	\$ 4,062	\$ 4,027	\$ 109,202

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	\$ 1,326	\$ 1,326	\$ 1,611	\$ 1,326	\$ 16,199
Facility Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,828	\$ -	\$ 290	\$ 2,565	\$ 285	\$ -	\$ -	\$ 4,968
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric	\$ 11,505	\$ 8,513	\$ 9,305	\$ 8,478	\$ 15,134	\$ 8,632	\$ 3,757	\$ 21,163	\$ 9,566	\$ 22,766	\$ 10,576	\$ 9,935	\$ 139,330
Water & Sewer	\$ 42,737	\$ 50,239	\$ 15,945	\$ 35,045	\$ 16,156	\$ 3,950	\$ 15,030	\$ 20,309	\$ 26,503	\$ 57,150	\$ 61,960	\$ 34,766	\$ 379,789
Security Building Maintenance	\$ 2,378	\$ 2,072	\$ 693	\$ -	\$ 214	\$ 218	\$ 728	\$ -	\$ 290	\$ 476	\$ 2,323	\$ -	\$ 9,391
Landscape Maintenance	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ 146,832
Landscape Contingency	\$ -	\$ 300	\$ 2,430	\$ 257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500	\$ 4,943	\$ 17,430
Property Insurance	\$ 2,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,808
Fountain Maintenance	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	\$ 1,825	\$ 1,775	\$ 1,000	\$ 930	\$ 7,630
Lake Maintenance	\$ -	\$ 300	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ -	\$ 3,450
Irrigation Repairs	\$ 1,880	\$ 151	\$ -	\$ 1,615	\$ 1,031	\$ -	\$ 4,923	\$ 217	\$ 11,503	\$ 5,246	\$ 270	\$ -	\$ 26,835
Lighting Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monument Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roadway Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ 940	\$ 2,909	\$ 120	\$ 193	\$ 680	\$ 736	\$ 1,276	\$ 1,545	\$ 120	\$ 120	\$ 8,640
Total Operations & Maintenance Expenses	\$ 75,170	\$ 75,436	\$ 43,525	\$ 62,516	\$ 46,867	\$ 28,732	\$ 39,331	\$ 56,928	\$ 67,440	\$ 103,155	\$ 99,945	\$ 64,256	\$ 763,301
Total Expenditures	\$ 93,209	\$ 85,681	\$ 53,075	\$ 68,592	\$ 50,940	\$ 35,771	\$ 48,958	\$ 74,417	\$ 81,636	\$ 107,935	\$ 104,007	\$ 68,283	\$ 872,503
Excess (Deficiency) of Revenues over Expenditures	\$ (74,041)	\$ 97,680	\$ 114,353	\$ (63,722)	\$ (28,652)	\$ (33,947)	\$ (48,237)	\$ (54,479)	\$ (81,636)	\$ (2,751)	\$ (21,144)	\$ 56,849	\$ (139,726)

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	\$130,020	
RESERVE FUND BALANCE	\$145,847	
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)
SPECIAL CALL - 08/01/22		(\$715,000)
CURRENT BONDS OUTSTANDING		\$5,910,000

**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	52018 DSF Portion	52020 DSF Portion	52020 DSF Portion	52020 DSF Portion	52020 DSF Portion	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	\$59,781.99	\$59,781.99	\$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	\$692.18	\$692.18	\$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	\$66,315.54	\$66,315.54	\$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	\$5,233.65	\$5,233.65	\$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	\$2,310.57	\$2,310.57	\$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	\$387.54	\$387.54	\$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	\$83.36	\$83.36	\$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	\$1,657.21	\$1,657.21	\$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	\$1,010.66	\$1,010.66	\$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	\$399.52	\$399.52	\$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	\$88.51	\$88.51	\$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	\$350.50	\$350.50	\$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	\$138,311.23	\$138,311.23	\$138,311.23	\$632,022.63		

100%		Gross Percent Collected
\$	-	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	
8/29/22	9/1/22	3966	\$5,800.00	\$5,800.00		\$5,800.00		
8/29/22	9/1/22	3968	\$176,220.00	\$176,220.00				\$176,220.00
				\$557,935.96	\$557,935.96	\$76,583.96	\$11,600.00	\$352,440.00