

***Windward
Community Development District***

Agenda

March 15, 2023

AGENDA

Windward

Community Development District

219 East Livingston Street, Orlando, FL 32801

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

March 8, 2023

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, March 15, 2023 at 2:00 p.m.** at **7813 Four Seasons Blvd., Kissimmee, Florida 34747.** Following is the agenda for the meeting:

Board of Supervisors Meeting

- I. Roll Call
- II. Public Comment Period
- III. Approval of Minutes of the January 18, 2023 Board of Supervisors Meeting
- IV. Resolution 2023-03 Setting Public Hearing Regarding Rule Amendment
- V. Consideration of Automatic Gate System Proposal with ACS
- VI. Ratification of Temporary Access Agreement with American Pools & Spas
- VII. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - D. Field Manager's Report
- 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, **January 18, 2023** at 2:00 p.m. at 7813 Four Seasons Boulevard, Kissimmee, Florida.

Present and constituting a quorum were:

Jimmy Clark	Chairman
Susan Moss	Vice Chairperson
Marvin Morris	Assistant Secretary
Gretta Akellino	Assistant Secretary
Carmen Renaud	Assistant Secretary

Also Present were:

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

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment

Ms. King stated I want to thank Andy for adjusting the lights at the front gate. What is happening with the dip at Flora Pass and Four Seasons?

Mr. Clark stated the engineer is looking at that.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Tom Franklin's Resignation

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

B. Consideration of Appointment of Individual to Fill the Vacancy

On MOTION by Mr. Clark seconded by Ms. Akellino with all in favor Carmen Renaud was appointed to fill the unexpired term of office.

C. Administration of Oath of Office

This item was tabled.

D. Consideration of Resolution 2023-01 Electing Officers

Mr. Showe stated Resolution 2023-01 is electing officers with Mr. Clark as Chairman, Ms. Moss as Vice Chair, George Flint as Secretary, Mr. Morris, Ms. Renaud, Ms. Akellino and Jason Showe as Assistant Secretaries, Jason Showe as Treasurer, and Katie Costa as Assistant Treasurer.

On MOTION by Mr. Morris seconded by Mr. Clark with all in favor Resolution 2023-01 was approved as read into the record.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the November 16, 2022 Meeting

On MOTION by Ms. Moss seconded by Mr. Clark with all in favor the minutes of the November 16, 2022 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

Presentation of Arbitrage Rebate Report

Mr. Showe stated the next item is statutorily required and is an arbitrage rebate calculation report for your series 2018 bonds. Every year as part of the bonds we are required to calculate and make sure we are not making more interest than is legally allowed on the bonds. On page 4 of

their report there is no rebate liability so there is nothing the board needs to do. It shows we are in compliance with our bonds. It is just a presentation, there is nothing the board needs to approve.

SIXTH ORDER OF BUSINESS**Discussion of Landscape Contract Increase Request**

Mr. Showe stated we received a letter from Juniper about the contract increase. This contract has a 3% price increase, it was contemplated as part of your budget so there are funds available.

On MOTION by Mr. Clark seconded by Ms. Akellino with all in favor the 3% increase in the landscape maintenance contract with Juniper was approved.

SEVENTH ORDER OF BUSINESS**Consideration of FY 2023 Data Sharing and Usage Agreement with Osceola County**

Mr. Showe stated the Osceola County property appraiser would like us to enter into the data sharing and usage agreement annually. It is more of a district manager issue than a board issue, but it means if there are parcels out here listed as confidential, we can't share those with anybody. It is a commitment from the board that you won't share those.

On MOTION by Mr. Clark seconded by Ms. Akellino with all in favor the agreement with Osceola County for data sharing and usage was approved.

EIGHTH ORDER OF BUSINESS**Review of Proposed Rule Regarding Maintenance of Parkway Areas**

Mr. Showe stated this is a follow-up to a conversation at the last meeting, which is the parkway areas between the CDD and the HOA.

Ms. Trucco stated this is a proposed rule and we have to go through the rule hearing process, that requires published notice in a newspaper and an opportunity for members of the public to come to a public hearing before the rule would be formally adopted by the board.

I have provided this analysis and a preliminary copy of the proposed rule. The HOA's attorney is also reviewing this and hasn't provided comments yet but they are looking at this. Last meeting there were several comments about wanting clarity as to who is to maintain the parkway

areas within the CDD. The parkway areas, the strip of land between the public right of way and individual lots, there is usually a tree in that strip of land. It is our understanding that historically the HOA has been responsible for maintaining that parkway area. They put the CDD on notice that they are no longer willing to maintain that parkway area. We had to look through the legal documents to confirm that we do own the parkway area. It is definitely in our interests that we develop some type of rule and clarity with regard to who is responsible for maintaining our area. We spoke with the HOA counsel and it sounds like they are willing to be responsible for maintaining the landscaping in the parkway area except for the trees, which we will provide tree trimming services for as the CDD. This is not uncommon for CDDs to run into this issue with HOAs and declarations and plats and conflicting language in each of those. What has worked in the past for CDDs is adopting a rule like the one I provided for you today, which states that the CDD will be giving individual lot owners and/or the HOA the responsibility of maintaining the landscaping in the parkway areas but that the CDD will retain the right to maintain the landscaping if that parkway area ever becomes a threat to public safety. The CDD would retain the right to maintain the landscaping if we so choose, but we would be putting the responsibility onto the individual homeowners and/or the association. We would also have the ability to fine individuals \$1,000 for failing to comply with this rule. It seems the HOA counsel is agreeable with this arrangement they would be responsible for maintaining all landscaping except for the trees. We have also written in here that the CDD would not be responsible for replacing a tree. If there is an issue with a tree the CDD wouldn't necessarily be obligated to replace that but individual lot owners who would like a tree there they can approach the CDD and we can enter into some kind of agreement for them to replace it, etc.

This is a proposed solution to this issue which is that the HOA is no longer willing to maintain the parkway area. Our role is that we make sure that is a safe area and that will provide clarity for the residents with regard to who is responsible for maintaining now. My understanding is that in communities roadways that are owned by the city it is customary that the individual lot owners will maintain that parkway area.

I'm looking for direction for Jason to move forward with the rule hearing process and you would still have opportunities to make revisions and tweak this rule.

Mr. Morris asked who owns the sidewalks?

Mr. Showe stated the CDD maintains the sidewalks for safety and if there is a trip hazard that is for us to maintain. We typically won't do much for aesthetics especially in front of a home, that falls to the homeowner to pressure wash the sidewalks.

On MOTION by Mr. Morris seconded by Ms. Moss with all in favor authority was delegated to the chair to approve the date for the rulemaking hearing once the language is approved by the HOA counsel.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

Mr. Kelly stated we will monitor the asphalt that is lifting around the palm trees. The second lift of asphalt will be a finer grade and more flexible and that might take care of the problem.

D. Manager

i. Approval of Check Register

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

ii. Balance Sheet and Income Statement

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

iii. Field Operations

Mr. Hatton gave an overview of the proposal from All Terrain for curb repair and sod replacement due to damage caused by trucks.

On MOTION by Ms. Akellino seconded by Ms. Moss with all in favor the proposal from All Terrain Tractor Service, Inc. in the amount of \$6,506.50 for curb repair and sod replacement was approved.

TENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

TWELFTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Morris seconded by Mr. Clark with all in favor the meeting adjourned at 2:28 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION NO. 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT SETTING A PUBLIC HEARING TO BE HELD ON April 19, 2023 AT 2:00 PM AT 7813 FOUR SEASONS BOULEVARD, KISSIMMEE, FLORIDA 34747, FOR THE PURPOSE OF HEARING PUBLIC COMMENT ON THE ESTABLISHMENT OF A RULE CHAPTER II GOVERNING THE MAINTENANCE OF PARKWAYS (INCLUDING TREES) WITHIN THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT, AND FOR THE ADOPTION OF THE RULE FOR THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT, IN ACCORDANCE WITH CHAPTERS 120 AND 190, FLORIDA STATUTES.

WHEREAS, the Windward Community Development District (the District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated in Osceola County, Florida; and

WHEREAS, the Board of Supervisors of the District (the "Board"), is authorized by 190.011, *Florida Statutes* to adopt rules and orders pursuant to Chapter 120, *Florida Statutes* prescribing the powers, duties and functions of the officers of the District, the conduct of the business of the District, the maintenance of records and the form of certificates evidencing tax liens and all other documents and records of the District;

WHEREAS, the Board reviewed the Rule Governing Parkway Areas, attached hereto as **Exhibit “A”** (the “Rule Governing Parkway Areas”), and desires to hold the necessary public hearing regarding the adoption of said rules in accordance with Chapter 120 and Section 190.011, *Florida Statutes*.

NOW THEREFORE, BE IT RESOLVED BY THE DISTRICT OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT, OSCEOLA COUNTY, FLORIDA:

1. That there is hereby declared a public hearing to be held on April 19, 2023 at 2:00 p.m., at 7813 Four Seasons Boulevard, Kissimmee, Florida 34747, for the purpose of hearing comment and objection to proposed Rule Governing Parkway Areas, and the adoption of said Rule Governing Parkway Areas. Affected parties may appear at that hearing or submit their comments in writing prior to the meeting to the office of the District Manager, c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 or via email to jshowe@gmscfl.com.
2. That notice of said hearing shall be advertised in accordance with Chapters 120 and 190 *Florida Statutes*, and the District Manager is hereby authorized to place said notice in a newspaper of general circulation within Osceola County, Florida.
3. That this Resolution shall become effective upon its passage.

[SIGNATURES ON FOLLOWING PAGE.]

**SIGNATURE PAGE TO RESOLUTION 2023-03
WINDWARD COMMUNITY DEVELOPMENT DISTRICT**

PASSED AND ADOPTED this 15th day of March, 2023.

WINDWARD COMMUNITY DEVELOPMENT
DISTRICT, a Florida community development
district

Name: _____
Secretary / Assistant Secretary

Chairman

RULE CHAPTER II

RULE GOVERNING PARKWAY AREAS Windward Community Development District

(1) INTRODUCTION & FINDINGS. This Rule Governing Parkway Areas (“**Rule**”) addresses the maintenance, repair, replacement and removal of improvements such as grass, trees, landscaping and other improvements within the Parkway Areas, as defined herein. All prior rules/policies of the District governing this subject matter are hereby rescinded. The following findings are made and determined, and incorporated herein as the factual basis for this Rule:

a. The Windward Community Development District (the “**District**”) is a unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* (the “**Act**”), by Osceola County by Ordinance No. 2017-21.

b. Pursuant to the Act, the District is authorized to construct, acquire and maintain infrastructure improvements and services including, but not limited to, roadway systems and related improvements.

c. Section 190.012(3), *Florida Statutes* specifically provides the District with the authority to:

“adopt and enforce appropriate rules following the procedures of Chapter 120, in connection with the provision of one or more services through its systems and facilities.”

d. The District owns certain public right-of-ways (the “**Roads**”) adjacent to the residential lots within the community and such Roads include the parkway areas located between the Roads and sidewalks in front of individual residential lots (the “**Parkways**”).

e. In addition to the District, portions of the community are served by Four Seasons at Orlando Homeowners Association, Inc., a Florida not-for profit corporation (the “**HOA**”).

f. The HOA’s “Community Declaration for Four Season at Orlando,” dated April 13, 2017, as may be amended (the “**Declaration**”), addresses maintenance of infrastructure throughout the community.

g. It is in the best interest of the District to establish a rule for addressing the maintenance of landscaping and other improvements in the Parkway Areas in order to provide clarity for all parties and residents.

(2) EASMENT. Owners of individual residential lots and/or the Association (collectively, the “**Responsible Party**”), are hereby granted a non-exclusive revocable right to

install, maintain, repair, replace and remove improvements such as grass, sod, landscaping and other improvements except for the trees (collectively, the “**Improvements**”) within the Parkway Areas. Such grant of rights are subject to the following conditions:

a. The Responsible Party shall be fully responsible for the installation, maintenance, repair, replacement and removal of the Improvements.

b. The Responsible Party shall be responsible for ensuring that the installation, maintenance, repair, replacement and removal of the Improvements are conducted in compliance with all applicable laws (including but not limited to building codes, set back requirements, etc.).

c. The District, by adopting this Rule does not represent that the District has authority to provide all necessary approvals relating to the Improvements. Instead, the Responsible Party shall be responsible for obtaining any and all applicable permits and approvals relating to the work on the Improvements.

d. The Responsible Party shall ensure that the installation, maintenance, repair replacement and removal of the Improvements does not damage any property of the District or any third-party’s property. In the event of any such damage, the Responsible Party shall immediately repair the damage or compensate the District for such repairs, at the District’s option.

e. The Responsible Party’s exercise of rights hereunder shall not interfere with other existing rights (e.g., drainage easements, utility easements, etc.). It shall be the Responsible Party’s responsibility to locate and identify any such improvements and/or utilities.

f. Upon completion of the installation by the developer, the Improvements will be owned by the Responsible Party, subject to the provisions of this Rule. The Responsible Party shall be responsible for such Improvements, and agrees to maintain the Improvements in good condition and consistent with applicable law.

g. Additionally, the Responsible Party shall keep the Parkway Areas free from any materialmen’s or mechanic’s liens and claims or notices in respect to such liens and claims, which arise by reason of the Responsible Party’s exercise or rights under this Agreement, and the Responsible Party shall immediately discharge any such claim or lien.

(3) RESERVATIONS; ENFORCEMENT.

a. The District hereby acknowledges its right, but not any obligation, to maintain the Improvements for the limited purpose of addressing any issues that, in the District’s sole discretion, may endanger the health, safety or welfare of the District’s residents/landowners or the general public. By its adoption of this Resolution, the District shall not be obligated nor is it affirmatively agreeing to monitor or otherwise assess the condition of the Improvements. The maintenance obligation of the Improvements assumed by the District herein shall be undertaken on a case-by-case basis as the District may become aware or is made aware of any health, safety or welfare concerns.

b. Without notice, the District may maintain, repair, replace or remove, all or any portion or portions of the Improvements, or otherwise take action, to address any issues within the Parkway Areas that endanger the health, safety or welfare of the District's residents/landowners or the general public. In such case, the District is not obligated to re-install the Improvements and is not responsible for any damage to the Improvements, or its supporting structure as a result of the removal.

c. For any violation of this Rule, the District shall additionally have the right to impose a fine of up to the amount of \$1,000 and collect such fine and attorney's fees as a contractual lien or as otherwise provided pursuant to Florida law. Additionally, if any person is found to have committed any violation of this Rule, such person may additionally be subject to any applicable legal action, civil or criminal in nature as applicable.

d. The District hereby agrees to maintain the trees located in the Parkway Areas after conveyance to the District from K. Hovnanian at Mystic Dunes, LLC by separate instrument. The District shall not be required to replace the trees located in Parkway Areas. Upon written request to the District to install and/or maintain trees in Parkway Areas, the District may, at its sole discretion, assign such right to the Association and/or owner of an individual residential lot.

(4) INDEMNIFICATION. The Responsible Party agrees to indemnify, defend and hold harmless the District, as well as any officers, supervisors, managers, lawyers, engineers, agents and representatives of the foregoing, against all liability for damages and expenses resulting from, arising out of, or in any way connected with the exercise of the rights granted hereunder.

(5) NOTICE. This Rule, and all rights and obligations contained herein, shall run with the land and be deemed appurtenant to all lots adjoining the District's Roads. The District shall record a notice in the public records of Osceola County, Florida informing third-parties of the existence of this Rule.

(6) SOVEREIGN IMMUNITY. Nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, *Florida Statutes* or other statutes or law.

(7) SEVERABILITY. The invalidity or unenforceability of any one or more provisions of these policies shall not affect the validity or enforceability of the remaining provisions, or any part of the policies not held to be invalid or unenforceable.

(8) AMENDMENTS; WAIVERS. The District in its sole discretion may amend or rescind this Rule, including any license or other rights granted hereunder, at any time and without further notice. Further, the District's Board by vote at a public meeting may elect in its sole discretion at any time to grant waivers to any of the provisions of this Rule on a case-by-case basis, and where doing so is in the best interests of the District.

Law Implemented & Specific Authority: Sections 120.69, 190.011, 190.012, *Florida Statutes*

SECTION V



2/8/23

Windward CDD

Attn: Andy Hatton

2200 Formosa Gardens Blvd

Kissimmee, FL 34747

PLANNED MAINTENANCE OVERVIEW

ACT's preventative maintenance plan improves operational efficiency and reliability of your Automatic Gate System. Preventative maintenance not only decreases costly downtime by preventing malfunctions, but it can also decrease operating expenses over the long term. Scheduling preventative maintenance on a consistent routine reduces the need for costly emergency repairs.

Automatic gate systems include several moving parts which can only be properly maintained by trained service professionals. Application of the wrong lubricant can also result in performance issues of your equipment and even lock up the operators.

This program does not guarantee against failures but is a must if you want to protect your investment, your people, and your family. This program does not offer an extended warranty or include parts. But it does offer peace of mind.

PM Benefits Include:

- ✓ Proactive approach that increases operational efficiency and reliability
- ✓ Ensures a consistent routine that can help prevent costly emergency repairs
- ✓ Each scheduled maintenance includes a written checklist of work performed, along with recommendations for any needed repairs, product replacement and early detection of malfunctions

Preventative Maintenance Agreement

This Preventative Maintenance Agreement shall be for a one (1) year period to begin on the date of acceptance and will auto renew at the end of each term unless either party gives the other written notice of termination at least 30 days prior to the end of the relevant term. Gate must be operable.

This Agreement includes the following...

- Perform preventative maintenance for: **Main: 5 Barrier Gates, Mystic Dunes: 2 Barrier Gates & Back/Ph III: 4 Swing Gates**
- Perform preventative maintenance on all equipment per your site per the checklist.
- We will send a copy of completed check list of Preventative Maintenance actions taken.
- In the case of a recommended repair or replacement part, the technician shall gain written approval to perform the additional service at an agreed upon cost, unless a preapproved minimum has been arranged.

This contract is to perform preventative maintenance, does not include...

- Any Parts or Labor for Service Repairs
- Any Repairs for Damage resulting from acts of nature
- Programming Gate Codes
- Corrections to system due to Time Changes
- Damage or wear to the loop detection system

All work will be done during normal business hours which are Monday – Friday during the hours of 8:00 am and 4:00 pm excluding holidays. If you require work to be done during after-work hours, the exception will be subject to extra charges.

*In order to speed up repairs and reduce labor and travel charges, please indicate the maximum amount of repair charges that ACT is preauthorized to perform while onsite performing quarterly maintenance \$_____. There will be a 5% discount on parts.

_____ **4x a year total cost: \$ 3,420.00**

_____ **2x a year total cost: \$ 1,710.00**

***Invoiced after each service**

Authorized Signature

Date of Acceptance



Access Control Systems, LLC

NASHVILLE | MEMPHIS | KNOXVILLE | ATLANTA | ORLANDO
407-422-8850

Chrissy.cathers@actflorida.com
www.actflorida.com

SECTION VI

**TEMPORARY ACCESS EASEMENT AGREEMENT
BY AND BETWEEN THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT
AND AMERICAN POOL & SPAS, INC.**

This Temporary Access Easement Agreement ("Easement Agreement") is made and entered into this 8th day of February, 2023, by and between:

Windward Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Osceola County, Florida, and whose mailing address is c/o Governmental Management Services – Central Florida, 219 East Livingston Street, Orlando, Florida 32801 (the "District"); and

American Pool and Spas, Inc., whose principal and mailing address is 7320 Narcoossee Road, Orlando, Florida 32822 (the "Contractor").

WITNESSETH

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (the "Act"), and by Osceola County, Florida Ordinance number 2017-21, as amended by Ordinance number 2021-44, and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the District is the owner of certain lands in Osceola County, Florida more particularly described as Tract SW-4A, of FOUR SEASONS AT ORLANDO PHASE 3B & 4A, according to the Plat thereof, as recorded in Plat Book 29, Page 175, of the Public Records of Osceola County, Florida, (Osceola County Parcel ID number: 15-25-27-3416-0001-SW4A) (the "District's Property"); and

WHEREAS, the Contractor has requested that the District grant it a temporary, nonexclusive easement over the District's Property for the purpose of constructing a pool at 1651 Key Bay Trail, Kissimmee, Florida 34747, more particularly described as Lot 379, of FOUR SEASONS AT ORLANDO PHASE 3B & 4A, according to the Plat thereof, as recorded in Plat Book 29, Page 175, of the Public Records of Osceola County, Florida, (Osceola County Parcel ID number: 15-25-27-3416-0001-3790) (the "Homeowner's Property"), and the District is agreeable to granting such an easement on the terms and conditions set forth herein; and

NOW, THEREFORE, in consideration of the sum of Ten and 00/100 Dollars (\$10.00) and other good and valuable consideration and the mutual covenants of the parties, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. **RECITALS.** The foregoing recitals are true and correct and by this reference are incorporated as a material part of this Easement Agreement.

2. GRANT OF EASEMENT. The District hereby grants to the Contractor a temporary, non-exclusive easement over, upon, through and across the District's Property for the sole purpose of gaining access to the Homeowner's Property for the purpose of construction of a swimming pool (the "Easement"). Contractor agrees that the Easement will only be used for access to the rear portion of the Homeowner's Property for construction of a swimming pool. No dump trucks, pickups or other vehicles will be parked or left overnight on the District's Property. No materials shall be placed or stored on the District's Property. The Contractor agrees and acknowledges that, while the District grants access across the District's Property, the District makes no representations or warranties of any kind that the homeowner and/or Contractor has authority to access road right of way, any residential lots, or that the District's Property is suitable for vehicular, or any other, use; the Contractor's use of the District's Property is solely at its own risk. The Contractor shall be responsible for securing all required approvals and consents, HOA approvals, utility approvals, if any, and permits from the City of Kissimmee, Osceola County or any other governmental entity or agency having jurisdiction thereof in connection with the excavation and construction of the swimming pool and any related improvements in the rear yard of Homeowner's Property. Nothing herein shall be interpreted or construed to grant any easement or other rights, temporary or otherwise, over any property other than the District's Property.

3. TERM. The Contractor shall be permitted to use the Easement until the earlier of the completion of the excavation and construction of the swimming pool at Homeowner's Property, or ninety (90) days from the date of this Easement Agreement, at which time the Easement shall automatically terminate.

4. INDEMNIFICATION.

a. The Contractor agrees to indemnify and hold the District (which shall, for the purpose of this section include the District's agents, employees, contractors, managers, etc.) harmless from and against any and all damages, losses or claims, including but not limited to legal fees and expenses, to the extent that such damages, losses or claims are attributable to actions, omissions or negligence in the use of the District's Property (or any adjacent or neighboring property) by the Contractor, its employees, agents, assignees, and/or sub-contractors (or their subcontractors, employees, materialmen or independent contractors).

b. The Contractor agrees that nothing contained in this Easement Agreement shall constitute or be construed as a waiver of the District's limitations on liability set forth in Section 768.28, *Florida Statutes*, and other law.

5. DAMAGE. In the event that the Contractor, its respective employees, agents, assignees and/ or sub-contractors (or their sub-contractors, employees, materialmen or independent contractors) cause damage to the District's Property or any of the improvements located within the District's Property or causes damage to the District's other property or any improvements located thereon, in the exercise of the easement rights granted herein, the Contractor, at Contractor's sole cost and expense, agree to commence and diligently pursue the restoration of the same and the improvements so damaged to as nearly as practical to the original condition and grade, including, without limitation, repair and replacement of any landscaping,

hardscaping, plantings, ground cover, irrigation systems, roadways, driveways, sidewalks, parking areas, fences, walks, utility lines, stormwater facilities, pumping facilities, pumps and other structures, within thirty (30) days after receiving written notice of the occurrence of any such damage. The Contractor shall allow no lien to attach to the District's Property or any improvements located on said property or the District's other property arising out of work performed by, for, or on behalf of the Contractor. In the event the Contractor does not fully repair damages under this Easement Agreement within the thirty (30) day period specified herein, the Contractor hereby consents to the District repairing such damage at the sole cost of the Contractor, including fees for administration, interest charges, as applicable; such costs may be made a lien on the Contractor's property enforceable by the District.

6. INSURANCE. The Contractor agrees that it has current property and liability insurance and that the Contractor shall insure all sub-contractors retained for construction of the swimming pool and related work are insured and licensed, as applicable.

7. DEFAULT. A default by any party under this Easement Agreement shall entitle any other to all remedies available at law or in equity, which may include but not be limited to the right of actual damages, injunctive relief and/or specific performance.

8. ENFORCEMENT OF AGREEMENT. In the event that either the District or Contractor seeks to enforce this Easement Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution or appellate proceedings.

9. NOTICES. Any notice, demand, consent, authorization, request, approval or other communication that any party is required, or may desire, to give to or make upon the other party pursuant to this Easement Agreement shall be effective and valid only if in writing, signed by the party giving notice and delivered personally to the other parties or sent by express 24-hour guaranteed courier or delivery service or by certified mail of the United States Postal Service, postage prepaid and return receipt requested, addressed to the other party as follows (or to such other place as any party may by notice to the others specify):

To Contractor:	American Pools & Spas, Inc. 7320 Narcoossee Road Orlando, Florida 32822 Attention: Chris Landis Telephone: 407-847-9322
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To the District:	Windward Community Development District c/o Governmental Management Services – Central Florida, LLC 219 E. Livingston Street Orlando, Florida 32801 Attention: Jason Showe, District Manager Telephone: 407-841-5524, Ext. 105
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With a copy to:

Latham, Luna, Eden & Beaudine, LLP
201 S. Orange Avenue, Suite 1400
Orlando, Florida 32801
Attention: Jan Albanese Carpenter, Esq.

Notice shall be deemed given when received, except that if delivery is not accepted, notice shall be deemed given on the date of such non-acceptance. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day shall be deemed received on the next business day. If any time for giving notice would otherwise expire on a non-business day, the notice period shall be extended to the next succeeding business day. Saturdays, Sundays and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Contractor may deliver Notice on behalf of the District and Contractor.

10. THIRD PARTIES. This Easement Agreement is solely for the benefit of the formal parties hereto, and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Easement Agreement. Nothing in this Easement Agreement expressed or implied is intended or shall be construed to confer upon any person or legal entity other than the parties hereto any right, remedy, or claim under or by reason of this Easement Agreement or any of the provisions or conditions hereof. The District shall be solely responsible for enforcing its rights under this Easement Agreement against any interfering third party. Nothing contained in this Easement Agreement shall limit or impair the District's right to protect their rights from interference by a third party.

11. ASSIGNMENT. No party may assign, transfer or license all or any portion of its rights under this Easement Agreement without the prior written consent of the other parties.

12. CONTROLLING LAW. This Easement Agreement shall be construed, interpreted and controlled according to the laws of the State of Florida.

13. PUBLIC RECORDS. The Contractor understands and agrees that all documents of any kind provided to the District or to District Staff in connection with this Easement Agreement are public records and are to be treated as such in accordance with Florida law.

14. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Easement Agreement shall not affect the validity or enforceability of the remaining portions of this Easement Agreement, or any part of this Easement Agreement not held to be invalid or unenforceable.

15. BINDING EFFECT. This Easement Agreement and all of the provisions, representations, covenants, and conditions contained herein shall be binding upon and inure to the benefit of the parties hereto and their respective successors and permitted assigns.

16. AUTHORIZATION. By execution below, the undersigned represent that they have been duly authorized by the appropriate body or official of their respective entity to execute

this Easement Agreement, and that each party has complied with all the requirements of law and has full power and authority to comply with the terms and provisions of this instrument.

17. AMENDMENTS. Amendments to and waivers of the provisions contained in this Easement Agreement may be made only by an instrument in writing which is executed by all parties hereto.

18. ENTIRE AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Easement Agreement.

[Signatures Provided on Following Page.]

IN WITNESS WHEREOF, the parties have caused this instrument to be executed by their duly authorized officers effective as of the day and year first above written.


**WINDWARD COMMUNITY
DEVELOPMENT DISTRICT:**



Jason Showe
District Manager

Date: 2/14, 2023

AMERICAN POOLS & SPAS, INC.:



By: Pamela J. Coste
Title: CFO

Date: 2/9, 2023

SECTION VII

SECTION C

SECTION 1

Windward Community Development District

Summary of Check Register

January 1, 2023 through January 31, 2023

Fund	Date	Check No.'s		Amount
General Fund				
	1/11/23	585-587	\$	9,007.71
	1/17/23	588	\$	25,626.54
	1/26/23	589-598	\$	465,155.16
Total Amount			\$	499,789.41

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
1/11/23	00010	12/29/22 9100 861 202212 320-53800-43500	000 SHADOW TREE LN		*	4,196.14	
		1/06/23 9100 861 202212 320-53800-43000	17031 KEY BAY TRL		*	30.44	
				DUKE ENERGY			4,226.58 000585
1/11/23	00011	12/28/22 18-021(6 202211 310-51300-31100	ENGINEERING FEE NOV22		*	1,063.75	
				POULOS & BENNETT			1,063.75 000586
1/11/23	00022	12/23/22 6771885 202212 310-51300-32300	TRUSTEE FEES SER18		*	3,717.38	
				US BANK			3,717.38 000587
1/17/23	00009	12/22/22 00262245 202212 320-53800-43100	7700 FOUR SEASONS		*	14,326.52	
		12/29/22 00262245 202212 320-53800-43100	7900 FOUR SEASONS		*	24.88	
		12/29/22 00262245 202212 320-53800-43100	0 FOUR SEASONS BOULEVARD		*	11,237.41	
		12/29/22 00262245 202212 320-53800-43100	7980 FOUR SEASONS BOULEV		*	25.45	
		12/29/22 00262245 202212 320-53800-43100	7900 FOUR SEASONS ODD		*	12.28	
				TOHO WATER AUTHORITY			25,626.54 000588
1/26/23	00041	12/20/22 15362 202212 320-53800-47100	LAKE MAINTENANCE DEC22		*	350.00	
				AQUATIC WEED MANAGEMENT, INC			350.00 000589
1/26/23	00010	1/09/23 9100 861 202212 320-53800-43500	0000 FOUR SEASONS BLVD		*	1,535.41	
		1/09/23 9100 861 202212 320-53800-43000	7701 FOUR SEASONS BLVD		*	40.47	
		1/09/23 9100 861 202212 320-53800-43000	79811 FOUR SEASONS BLVD		*	957.24	
		1/11/23 9100 861 202212 320-53800-43000	7980 FOUR SEASONS BLVD		*	230.55	
		1/11/23 9100 861 202212 320-53800-43000	77001 FOUR SEASONS BLVD		*	79.16	
		1/11/23 9100 861 202212 320-53800-43000	21051 PEBBLE PASSAGE LN		*	74.06	
		1/11/23 9100 861 202212 320-53800-43000	78151 FOUR SEASONS BLVD		*	61.65	
		1/11/23 9100 861 202212 320-53800-43000	24081 SANDY CREEK TRL		*	30.50	

CHECK DATE	VEND#	.....INVOICE..... DATE	.....EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
		1/11/23	9100 861 202212 320-53800-43000 79011 HANSON BAY PL							*	30.43		
		1/13/23	9100 861 202212 320-53800-43500 4 SEASONS PH1B SL							*	1,719.77		
								DUKE ENERGY				4,759.24	000590
1/26/23	00001	12/31/22	179 202212 320-53800-47000 GEN MTHLY MAINTENANCE							*	280.00		
		1/01/23	177 202301 310-51300-34000 MANAGEMENT FEES - JAN 23							*	3,249.00		
		1/01/23	177 202301 310-51300-35200 WEBSITE MANAGEMENT-JAN 23							*	83.33		
		1/01/23	177 202301 310-51300-35100 INFORMATION TECH - JAN 23							*	145.83		
		1/01/23	177 202301 310-51300-31300 DISSEMINATION SVCS-JAN 23							*	745.83		
		1/01/23	177 202301 310-51300-51000 OFFICE SUPPLIES							*	.15		
		1/01/23	177 202301 310-51300-42000 POSTAGE							*	2.85		
		1/01/23	178 202301 320-53800-12000 FIELD MANAGEMENT - JAN 23							*	1,392.42		
								GOVERNMENTAL MANAGEMENT SERVICES				5,899.41	000591
1/26/23	00042	1/03/23	194441 202301 320-53800-46800 LANDSCAPE MAINT - JAN 23							*	12,236.00		
								JUNIPER LANDSCAPING OF FLORIDA, LLC				12,236.00	000592
1/26/23	00002	1/12/23	107410 202212 310-51300-31500 LEGAL SERVICES - JAN 23							*	1,960.00		
								LATHAM,LUNA,EDEN & BEAUDINE,LLP				1,960.00	000593
1/26/23	00049	12/30/22	52153123 202212 320-53800-57400 PEST CONTROL - DEC 22							*	50.00		
		1/17/23	52153124 202301 320-53800-57400 PEST CONTROL - JAN 23							*	50.00		
								MASSEY SERVICES INC				100.00	000594
1/26/23	00045	12/30/22	7041B 202212 320-53800-46900 CLEANING BASIN FOUNTAIN							*	800.00		
								SITEX AQUATICS LLC				800.00	000595
1/26/23	00038	12/29/22	63635 202210 320-53800-47000 TROUBLESHOOT/REPLACE LIGT							*	1,357.00		
								TERRYS ELECTRIC INC				1,357.00	000596
								WWRD --WINDWARD--					
								NRUIZ					

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/26/23	00022	12/28/22 6776472	202212 310-51300-32300	TRUSTEE FEES SER2018A-1&2	*	3,717.38	
			US BANK				3,717.38 000597
1/26/23	00025	1/26/23 01262023	202301 300-20700-10000	ASSESS TRANSFER - S2018	*	231,898.29	
		1/26/23 01262023	202301 300-20700-10000	ASSESS TRANSFER - S2018	*	202,077.84	
			WINDWARD CDD/US BANK				433,976.13 000598
TOTAL FOR BANK A						499,789.41	
TOTAL FOR REGISTER						499,789.41	

SECTION 2

Windward
Community Development District

Unaudited Financial Reporting
January 31, 2023



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Windward
Community Development District
Combined Balance Sheet
January 31, 2023

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash	\$ 562,162	\$ -	\$ -	\$ 562,162
Due from Other	\$ 14,985	\$ -	\$ -	\$ 14,985
Due from General Fund	\$ -	\$ 15,321	\$ -	\$ 15,321
Investments				
Series 2018 A-1/A-2				
Reserve A-1	\$ -	\$ 121,730	\$ -	\$ 121,730
Reserve A-2	\$ -	\$ 145	\$ -	\$ 145
Revenue	\$ -	\$ 248,608	\$ -	\$ 248,608
Construction	\$ -	\$ -	\$ 5,307	\$ 5,307
Series 2020 A-1/A-2				
Reserve A-1	\$ -	\$ 127,656	\$ -	\$ 127,656
Reserve A-2	\$ -	\$ 130,874	\$ -	\$ 130,874
Revenue	\$ -	\$ 259,739	\$ -	\$ 259,739
Prepayment A-2	\$ -	\$ 1,100,942	\$ -	\$ 1,100,942
Construction	\$ -	\$ -	\$ 8,060,342	\$ 8,060,342
Cost of Issuance	\$ -	\$ -	\$ 30,790	\$ 30,790
Total Assets	\$ 577,147	\$ 2,005,015	\$ 8,096,439	\$ 10,678,601
Liabilities:				
Accounts Payable	\$ 83,306	\$ -	\$ -	\$ 83,306
Due to Debt Service Fund	\$ 15,321	\$ -	\$ -	\$ 15,321
Total Liabilities	\$ 98,627	\$ -	\$ -	\$ 98,627
Fund Balances:				
Restricted for:				
Debt Service	\$ -	\$ 2,005,015	\$ -	\$ 2,005,015
Capital Projects	\$ -	\$ -	\$ 8,096,439	\$ 8,096,439
Unassigned	\$ 478,520	\$ -	\$ -	\$ 478,520
Total Fund Balances	\$ 478,520	\$ 2,005,015	\$ 8,096,439	\$ 10,579,974
Total Liabilities & Fund Balance	\$ 577,147	\$ 2,005,015	\$ 8,096,439	\$ 10,678,601

Windward
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/23	Thru 01/31/23	Variance
<u>Revenues</u>				
Assessments - Tax Roll	\$ 532,275	\$ 515,073	\$ 515,073	\$ -
Assessments - Direct	\$ 117,500	\$ 58,750	\$ 58,750	\$ -
Deficit Funding	\$ 424,269	\$ 109,064	\$ 109,064	\$ -
Total Revenues	\$ 1,074,044	\$ 682,887	\$ 682,887	\$ -
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisors Fees	\$ 4,800	\$ 1,600	\$ -	\$ 1,600
FICA Expense	\$ 367	\$ 122	\$ -	\$ 122
Engineering	\$ 16,000	\$ 5,333	\$ 2,859	\$ 2,475
Attorney	\$ 25,000	\$ 8,333	\$ 7,161	\$ 1,173
Arbitrage	\$ 900	\$ 900	\$ 900	\$ -
Dissemination	\$ 8,950	\$ 2,983	\$ 4,083	\$ (1,100)
Annual Audit	\$ 6,400	\$ -	\$ -	\$ -
Trustee Fees	\$ 7,758	\$ 7,758	\$ 8,008	\$ (250)
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 38,988	\$ 12,996	\$ 12,996	\$ 0
Information Technology	\$ 1,750	\$ 583	\$ 583	\$ 0
Website Maintenance	\$ 1,000	\$ 333	\$ 333	\$ 0
Telephone	\$ 250	\$ 83	\$ -	\$ 83
Postage	\$ 800	\$ 267	\$ 96	\$ 170
Travel Per Diem	\$ 660	\$ 220	\$ -	\$ 220
Printing & Binding	\$ 500	\$ 167	\$ 2	\$ 165
Insurance	\$ 6,684	\$ 6,684	\$ 5,988	\$ 696
Legal Advertising	\$ 1,500	\$ 500	\$ -	\$ 500
Other Current Charges	\$ 2,000	\$ 667	\$ 184	\$ 483
Office Supplies	\$ 150	\$ 50	\$ 1	\$ 49
Property Appraiser	\$ 500	\$ 500	\$ -	\$ 500
Property Taxes	\$ 250	\$ 250	\$ -	\$ 250
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 130,382	\$ 55,505	\$ 48,370	\$ 7,136

Windward
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/23	Thru 01/31/23	Variance
Operation & Maintenance				
Field Expenditures				
Field Services	\$ 16,709	\$ 5,570	\$ 5,570	\$ 0
Facility Maintenance	\$ 10,000	\$ 3,333	\$ 484	\$ 2,849
Telephone	\$ 3,500	\$ 1,167	\$ -	\$ 1,167
Electric	\$ 144,538	\$ 48,179	\$ 42,114	\$ 6,065
Water & Sewer	\$ 483,450	\$ 161,150	\$ 100,547	\$ 60,603
Security Building Maintenance	\$ 10,000	\$ 3,333	\$ 1,508	\$ 1,825
Landscape Maintenance	\$ 195,965	\$ 65,322	\$ 48,944	\$ 16,378
Landscape Contingency	\$ 25,000	\$ 8,333	\$ 15,337	\$ (7,004)
Property Insurance	\$ 3,200	\$ 3,200	\$ 3,776	\$ (576)
Fountain Maintenance	\$ 4,200	\$ 1,400	\$ 4,010	\$ (2,610)
Lake Maintenance	\$ 9,000	\$ 3,000	\$ 1,750	\$ 1,250
Irrigation Repairs	\$ 25,000	\$ 8,333	\$ 9,419	\$ (1,086)
Lighting Maintenance	\$ 2,500	\$ 833	\$ -	\$ 833
Monument Maintenance	\$ 1,400	\$ 467	\$ -	\$ 467
Roadway Maintenance	\$ 2,200	\$ 733	\$ 1,245	\$ (512)
Contingency	\$ 7,000	\$ 2,333	\$ 2,177	\$ 157
Total Operations & Maintenance Expenditures	\$ 943,662	\$ 316,687	\$ 236,881	\$ 79,807
Total Expenditures	\$ 1,074,044	\$ 372,193	\$ 285,251	\$ 86,942
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 397,636	
Fund Balance - Beginning	\$ -		\$ 80,884	
Fund Balance - Ending	\$ -		\$ 478,520	

Windward
Community Development District
Debt Service Fund - Series 2018-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/23	Thru 01/31/23	Variance
Revenues				
Assessments - 2018 A1 Tax Roll	\$ 243,460	\$ 235,774	\$ 235,774	\$ -
Interest Income	\$ 250	\$ 83	\$ 1,124	\$ 1,041
Total Revenues	\$ 243,710	\$ 235,857	\$ 236,898	\$ 1,041
Expenditures:				
Series 2018A-1				
Interest - 11/1	\$ 93,733	\$ 93,733	\$ 93,733	\$ -
Principal - 5/1	\$ 55,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 93,733	\$ -	\$ -	\$ -
Total Expenditures	\$ 242,465	\$ 93,733	\$ 93,733	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,245		\$ 143,165	
Fund Balance - Beginning	\$ 107,045		\$ 228,929	
Fund Balance - Ending	\$ 108,290		\$ 372,094	

Windward
Community Development District
Debt Service Fund - Series 2018-A2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2023

	Adopted Budget	Prorated Budget Thru 01/31/23	Actual Thru 01/31/23	Variance
Revenues				
Assessments - 2018 A2 Direct	\$ 205	\$ -	\$ -	\$ -
Interest Income	\$ -	\$ -	\$ 3	\$ 3
Total Revenues	\$ 205	\$ -	\$ 3	\$ 3
Expenditures:				
Series 2018A-2				
Special Call - 11/1	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Interest - 11/1	\$ 145	\$ 145	\$ 145	\$ -
Total Expenditures	\$ 5,145	\$ 5,145	\$ 5,145	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (4,940)		\$ (5,142)	
Fund Balance - Beginning	\$ 7,115		\$ 12,662	
Fund Balance - Ending	\$ 2,175		\$ 7,520	

Windward
Community Development District
Debt Service Fund - Series 2020-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/23	Thru 01/31/23	Variance
Revenues				
Assessments - 2020 A1 Tax Roll	\$ 255,313	\$ 159,802	\$ 159,802	\$ -
Interest Income	\$ -	\$ -	\$ 1,678	\$ 1,678
Total Revenues	\$ 255,313	\$ 159,802	\$ 161,481	\$ 1,678
Expenditures:				
Series 2020A-1				
Interest - 11/1	\$ 88,126	\$ 88,126	\$ 88,126	\$ -
Principal - 5/1	\$ 80,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 88,126	\$ -	\$ -	\$ -
Total Expenditures	\$ 256,253	\$ 88,126	\$ 88,126	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (940)		\$ 73,354	
Fund Balance - Beginning	\$ 91,392		\$ 216,198	
Fund Balance - Ending	\$ 90,452		\$ 289,553	

Windward
Community Development District
Debt Service Fund - Series 2020-A2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/23	Thru 01/31/23	Variance
Revenues				
Assessments - 2020 A2 Direct	\$ 260,040	\$ 45,120	\$ 45,120	\$ -
Assessments - Prepayments	\$ -	\$ -	\$ 1,100,942	\$ 1,100,942
Interest Income	\$ -	\$ -	\$ 3,937	\$ 3,937
Total Revenues	\$ 260,040	\$ 45,120	\$ 1,149,999	\$ 1,104,879
Expenditures:				
Series 2020A-2				
Interest - 11/1	\$ 130,020	\$ 130,020	\$ 130,020	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 485,000	\$ (485,000)
Interest - 5/1	\$ 130,020	\$ -	\$ -	\$ -
Total Expenditures	\$ 260,040	\$ 130,020	\$ 615,020	\$ (485,000)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 534,979	
Fund Balance - Beginning	\$ 378,728		\$ 800,868	
Fund Balance - Ending	\$ 378,728		\$ 1,335,847	

Windward
Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/23	Thru 01/31/23	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 33	\$ 33
Total Revenues	\$ -	\$ -	\$ 33	\$ 33
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 33	
Fund Balance - Beginning	\$ -		\$ 5,274	
Fund Balance - Ending	\$ -		\$ 5,307	

Windward
Community Development District
Capital Projects Fund - Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/23	Thru 01/31/23	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 50,099	\$ 50,099
Total Revenues	\$ -	\$ -	\$ 50,099	\$ 50,099
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 50,099	
Fund Balance - Beginning	\$ -		\$ 8,041,033	
Fund Balance - Ending	\$ -		\$ 8,091,132	

Windward
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - Tax Roll	\$ -	\$ 88,350	\$ 413,977	\$ 12,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	515,073
Assessments - Direct	\$ -	\$ -	\$ 58,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	58,750
Deficit Funding	\$ 36,044	\$ 73,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	109,064
Total Revenues	\$ 36,044	\$ 161,370	\$ 472,727	\$ 12,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	682,887
Expenditures:													
General & Administrative:													
Supervisors Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering	\$ 141	\$ 1,064	\$ 1,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,859
Attorney	\$ 95	\$ 2,832	\$ 1,960	\$ 2,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,161
Arbitrage	\$ 450	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	900
Dissemination	\$ 1,346	\$ 746	\$ 746	\$ 1,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,083
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ 250	\$ 4,041	\$ 3,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,008
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Management Fees	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,996
Information Technology	\$ 146	\$ 146	\$ 146	\$ 146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	583
Website Maintenance	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	333
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 39	\$ 8	\$ 47	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	96
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Printing & Binding	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
Insurance	\$ 5,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,988
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Current Charges	\$ 39	\$ 66	\$ 39	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	184
Office Supplies	\$ 0	\$ 0	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 17,001	\$ 12,235	\$ 12,094	\$ 7,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	48,370

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	\$ 1,392	\$ 1,392	\$ 1,392	\$ 1,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,570
Facility Maintenance	\$ -	\$ 199	\$ -	\$ 285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	484
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric	\$ 11,861	\$ 10,619	\$ 8,986	\$ 10,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	42,114
Water & Sewer	\$ 15,972	\$ 43,045	\$ 21,132	\$ 20,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100,547
Security Building Maintenance	\$ 100	\$ 298	\$ 50	\$ 1,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,508
Landscape Maintenance	\$ 12,236	\$ 12,236	\$ 12,236	\$ 12,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	48,944
Landscape Contingency	\$ 9,427	\$ 1,250	\$ -	\$ 4,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,337
Property Insurance	\$ 3,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,776
Fountain Maintenance	\$ 1,610	\$ 800	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,010
Lake Maintenance	\$ 700	\$ 350	\$ 350	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,750
Irrigation Repairs	\$ 450	\$ -	\$ 6,595	\$ 2,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,419
Lighting Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Monument Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Roadway Maintenance	\$ -	\$ 852	\$ 393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,245
Contingency	\$ 1,597	\$ 10	\$ 450	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,177
Total Operations & Maintenance Expenses	\$ 59,122	\$ 71,051	\$ 52,383	\$ 54,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	236,881
Total Expenditures	\$ 76,123	\$ 83,286	\$ 64,477	\$ 61,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	285,251
Excess (Deficiency) of Revenues over Expenditures	\$ (40,078)	\$ 78,084	\$ 408,249	\$ (48,618)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	397,636

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	\$145	
RESERVE FUND BALANCE	\$145	
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)
SPECIAL CALL - 11/01/22		(\$5,000)
CURRENT BONDS OUTSTANDING		\$0

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	\$130,874	
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)
SPECIAL CALL - 11/01/22		(\$485,000)
CURRENT BONDS OUTSTANDING		\$5,425,000

**WINDWARD
COMMUNITY DEVELOPMENT DISTRICT**

Special Assessment Receipts

Fiscal Year 2023

TOTAL ASSESSMENT LEVY							\$ 566,250.00	\$ 259,200.00	\$ 175,680.00	\$ 1,001,130.00
							Gross \$ 532,275.00	\$ 243,648.00	\$ 165,139.20	\$ 941,062.20
							ASSESSED THROUGH COUNTY			
							56.56%	25.89%	17.55%	100.00%
DATE	DESCRIPTION	GROSS AMT	DISC/PENALTY	COMMISSIONS	INTEREST	NET RECEIPTS	O&M Portion	S2018 DSF Portion	S2020 DSF Portion	Total
11/18/22	ACH	\$4,764.38	(\$250.13)	(\$90.29)	\$0.00	\$4,423.96	\$2,502.24	\$1,145.40	\$776.32	\$4,423.96
11/22/22	ACH	\$161,330.00	(\$6,453.20)	(\$3,097.53)	\$0.00	\$151,779.27	\$85,848.00	\$39,296.78	\$26,634.49	\$151,779.27
12/09/22	ACH	\$698,006.40	\$0.00	(\$13,960.13)	\$0.00	\$684,046.27	\$386,904.00	\$177,104.66	\$120,037.61	\$684,046.27
12/22/22	ACH	\$48,841.00	\$0.00	(\$976.82)	\$0.00	\$47,864.18	\$27,072.50	\$12,392.39	\$8,399.29	\$47,864.18
01/10/23	ACH	\$3,048.52	\$0.00	(\$60.97)	\$0.00	\$2,987.55	\$1,689.79	\$773.50	\$524.26	\$2,987.55
01/10/23	ACH	\$19,293.30	\$0.00	(\$385.87)	\$0.00	\$18,907.43	\$10,694.25	\$4,895.27	\$3,317.91	\$18,907.43
01/24/23	ACH	\$0.00	\$0.00	\$0.00	\$640.34	\$640.34	\$362.18	\$165.79	\$112.37	\$640.34
TOTAL		\$935,283.60	(\$6,703.33)	(\$18,571.61)	\$640.34	\$910,649.00	\$515,072.96	\$235,773.79	\$159,802.25	\$910,649.00

97%	Gross Percent Collected
\$ 30,413.20	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

K. Hovnanian at Mystic Dunes, LLC							
Net Assessments				\$467,780.00	\$117,500.00	\$90,240.00	\$260,040.00
DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	DEBT SERVICE FUND 2020 A1	DEBT SERVICE FUND 2020 A2
12/13/22	12/1/22	4864	\$103,870.00	\$103,870.00	\$58,750.00	\$45,120.00	
	2/1/23		\$51,935.00		\$0.00	\$0.00	
	4/1/23		\$130,020.00				\$0.00
	5/1/23		\$51,935.00		\$0.00	\$0.00	
	9/1/23		\$130,020.00				\$0.00
				\$467,780.00	\$103,870.00	\$58,750.00	\$45,120.00
							\$0.00