

***Windward  
Community Development District***

***Agenda***

***October 18, 2023***

# AGENDA

# *Windward*

## *Community Development District*

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219 East Livingston Street, Orlando, FL 32801

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

October 11, 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, October 18, 2023 at 1:00 p.m. at 7813 Four Seasons Blvd., Kissimmee, Florida 34747.** Following is the agenda for the meeting:

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 16, 2023 Board of Supervisors Meeting
4. Consideration of Resolution 2024-01 Amending Fiscal Year 2023 Budget
5. Consideration of Landscape Renewal
6. Discussion of Landscape Bidding Process
7. Consideration of Fiscal Year 2023 Audit Engagement Letter with Grau & Associates
8. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
    - iii. Ratification of Requisition No. 7
  - D. Field Manager's Report
9. Other Business
10. Supervisors' Requests
11. 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, **August 16, 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

Also Present were:

Jason Showe	District Manager
Kristen Trucco	District Counsel
David Kelly	District Engineer
Andy Hatton	Field Manager
Robert Hendrick	Juniper
About 75 residents	

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Public Comment**

Mr. Mullins asked how many tracts of land does the CDD maintain in four Seasons?

Ms. Trucco stated we would have to review what has been formally conveyed to the district and get back to you on that.

Mr. Mullins stated there are 58 tracts that you maintain in Four Seasons. That includes details for retention ponds and wetlands. I want to make sure that you know that you are supposed to be maintaining those tracts, all tracts in here and that is not happening. Who is in charge of the replacement of plants and trees right now that is going on?

Mr. Showe stated Juniper is in charge of installing, Andy is our CDD representative to ensure they are complying with the contracts that we authorized on behalf of the district.

Mr. Mullins asked does the plan show that you are tearing up the entire community as you are replacing when it should be broken down into certain areas like starting at the entrance getting that completed, moving down the boulevard getting that completed, going to the roundabout and getting that completed. Why is it such a mismanaged install, where you are tearing up everything in our community?

Mr. Showe stated that is the way the vendor is proceeding with the work.

Mr. Mullins asked is there no plan as to how that is to be installed?

Mr. Hatton stated we do have a plan and will be putting that into effect Monday and we will be working our way from the front to the back. Everything will be done in segments. I don't disagree, it wasn't great plan.

Mr. Mullins stated at least we will have a plan starting Monday. Will that include mulching?

Mr. Hatton stated some of that will be done separately by another vendor.

Mr. Mullins asked what color are the annuals in the entrance?

Mr. Morris stated I have no idea.

Mr. Mullins stated there is a good reason for that because we haven't had annuals for four months at the entrance, although we have been charged for those annuals.

Mr. Hatton stated the reason there are no annuals is because we are redoing the landscaping.

Mr. Dodge stated I see you have insurance coverage. Is that slip and fall? Also there was a moving violation on your roads.

Mr. Showe stated we have insurance coverage that covers all CDD infrastructure and to the extent there is a claim made that involves a moving violation of a vehicle that would be handled through our insurance company and the police would be involved as well.

Mr. Dodge stated there is a road south of here that the cement trucks use as a dump area and there is no stop sign.

Mr. Showe stated it is likely that it has not yet been turned over to the district and it is not finished. When the roads are finished, they have to be brought into compliance before they are turned over for maintenance to the CDD.

Mr. Dodge asked if Southwest Florida Water Management has an issue and there is a lawsuit would you be covered by insurance?

Mr. Showe stated that is a very general conversation, so possibly. It depends on the issue.

Mr. Dodge stated the entrance along Sandy Ridge Road on the left there is a wall level with the road and goes down 7 – 8 feet. There is a section that has deteriorated and some portion has fallen into that water area. If that continues it would be the whole wall. I foresee Southwest Florida coming in and looking that over and having a severe problem with that.

Mr. Showe stated we appreciate it; we have both our engineer and field manager here and they can take a look at that.

Mr. Dodge stated irrigation. Along the back entrance that has been kept in really good shape but the last couple months it has all died and being replaced now. I was told by Andy about two weeks ago there was an irrigation issue. What happened in that section that would stop the irrigation.

Mr. Hatton stated I'm not sure what zone you are in but there are several timers throughout the community that control the decoders for your house so the area beyond where you live those are on individual notes still. We are going through the process of getting them set from their everyday multiple times a day schedule, which is excess. Those are not on the community timers. I can't speak on why or when they get switched over.

Mr. Maskell stated in the CDD engineer's report from 2017 it referenced potable water distribution, reclaimed water distribution and a wastewater system. According to the report both the potable water system and wastewater system are being conveyed to Toho once they certify them complete. What is the status of that and what is the impact financially as those things transfer from the CDD to Toho?

Mr. Kelly stated we convey the tracts as they are completed and certified and Toho accepts those. There is no monetary issue, they are just accepting them.

Ms. Betts asked is the petway stations, is that CDD? If it is can we have an idea about when we can get some on the backend?

Mr. Hatton stated we have four, five days a month mostly down Four Seasons Boulevard.

Mr. Peltier asked who is paying for the trees to get eliminated, all the new shrubs we put in, all the irrigation repairs from all the damages on all the boulevards that are somewhat being taken care of?

Mr. Showe stated KHov is paying for all of the major landscape renovations that are occurring on CDD property right now and any of the irrigation issues that were caused by construction are being repaired as well.

Mr. Peltier asked that is not being charged back to the CDD or HOA?

Mr. Showe stated no.

Mr. Peltier asked who is in charge of managing this and taking care of it and oversight? I know Andy with GMS.

Mr. Showe stated Andy is working with Juniper on all those projects that have been approved.

Mr. Peltier stated I don't see much supervision here. Why are we laying sod in the heat of the summer? A lot of the sod is dying. You aren't keeping up with the irrigation. We should have a guy out here seven days a week making sure the irrigation is working. He should basically be fixing the irrigation. There are a lot of things going on that we have pictures of; things are not being taken care of and managed. Every time we turn around there is a new guy for Juniper out here not only for the HOA but the CDD. When I had construction projects I had the same supervisor on there taking care of the project because I knew from start to finish it would get done right. You seem that every other week you got a new property manager out here.

Mr. Hendricks stated I don't disagree with what you are saying. Dave Mullens is our inhouse designer, he is taking full responsibility for this entire project going forward until it is completed, which will be about three weeks. As far as irrigation we tear out the grass and fix the irrigation when we put in the new grass and as much water as can put to it we do. Is it enough with the drought? It's not.

Mr. Peltier stated sprinkler heads get broken and the water goes on the street all weekend. The community is very concerned that a lot of the grass being put down is dying. How do you pay these guys? Aren't they supposed to give you a landscaper report when they turn in a bill?

Mr. Showe stated the contract calls for once a month wet checks. They submit a report to Andy for all the repairs.

Ms. Osterblom stated my concern is with landscaping and I'm not the only one having issues. It is embarrassing when visitors come. It took six months and they shut our water off and I lost my lawn. Prior to that issue the ground cover hasn't budged in a year and a half. When we

purchased we were told that they were going to replace any dead trees, bushes, whatever and none of that has been done. What's going to happen when they get out of here?

Mr. Showe stated the CDD has no interest in your private lawn, those issues should be addressed to the HOA. That is not anything that this board has oversight for.

Ms. Weber stated you pay Juniper and we are paying Juniper, that seems like a conflict of interest. How can we be sure that Juniper isn't double dipping, that they are not billing the CDD and HOA for the same work?

Mr. Showe stated the CDD has a specific contract that includes a map and full scope of services they provide and before any invoice is paid it is reviewed by Andy to make sure they are performing the work outlined in the contract.

Ms. Weber asked why is Juniper on CDD property putting sod onto the sand? You are supposed to put mulch or something. The sand in this hot weather it is not going to take. It looks horrible. My two brothers came to visit looking to buy in here then decided not to because of the way it looks.

Mr. Hendrick stated sod is either mud grown or sand grown. Your Zoysia was purposely purchased from a sand grown field so it takes better.

Ms. Weber stated it is not working.

Mr. Hendrick stated that is a lack of water. We are doing everything we can, but it is a heavy drought. We made a lot of improvements in the last couple of months, upgraded your team, and the amount of people we had. We had challenges that we had very little control over and water is one of them.

A resident asked are the palm tree stumps going to be ground down?

Mr. Showe stated yes.

A resident stated you mentioned there not being enough water. Is that a CDD or HOA issue?

Mr. Hatton stated it is a Toho issue and the drought.

### **THIRD ORDER OF BUSINESS**

### **Approval of the Minutes of the July 19, 2023 Meeting**

On MOTION by Mr. Morris seconded by Mr. Clark with all in favor the minutes of the July 19, 2023 meeting were approved as presented.

**FOURTH ORDER OF BUSINESS****Public Hearing**

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

**A. Consideration of Resolution 2023-08 Adopting the Fiscal Year 2024 Budget and Relating to Annual Appropriations**

Mr. Showe stated Resolution 2023-08 adopts the fiscal year 2024 budget and attached to the resolution is the proposed budget. Any changes the board makes today will be made to this budget and attached to the final resolution.

Mr. Showe gave a PowerPoint presentation that went through an explanation of a community development district, how they are governed and their responsibilities, transition of the board to general election, the method of levying and collection of assessments, purpose of a CDD, checks and balances, items located on the website, the proposed O&M increase to \$2,139 the debt service of \$960 and if approved after the public hearing the total on the tax bill is \$3,099 and last year that was \$2,210, highlighted the increases in the of administrative portion and field services and outlined the areas that were adjusted since the proposed budget was approved and the letter went out to the residents.

Mr. Showe stated this increase has been discussed at these meetings and the reason the increase keeps happening is that the CDD picks up new areas to maintain and as they are turned over we have to maintain them. All 553 units are paying including the ones still owned by the developer so as we grow the amount of lots paying doesn't increase. All lots are assessed equally even though they are vacant. The budget is based on the costs needed to manage the CDD areas of responsibility. The developer is funding all the current landscaping efforts that are going on. Developer funding is not expected to continue in future years so there may or may not be an increase next year. If there are unspent assessment funds they get retained in the general fund and we will put those towards future capital projects. At this time the budget does not include any capital reserves for repair and replacement. At some point this board will have to look at how we maintain the infrastructure going forward. If the expenditures exceed the budget the CDD enters into a deficit funding agreement with the developer to cover those expenditures. The individual debt on the lots can be paid at any time and you can contact our office to get that payoff amount.

Mr. Rounick stated in previous years the budget was deficit funded when the developer owned a good portion of the land. Now we are picking up the deficit funding that the developer wouldn't pay for. I don't think it is appropriate.

Ms. LeDuc asked who is ultimately responsible and where does the buck stop in the CDD?

Mr. Showe stated as GMS is the district manager it is our job to oversee the contracts, Andy is there once a week to make sure all the vendors are performing the onsite contract services. The ultimate folks is the board, if they feel they are not getting the value from the services they are paying for we can bid those services out at any time.

Mr. Hoffer stated I have extensive experience in development and what is being discussed here this afternoon. I strongly believe in continuous education and improvements. The format of the proposal that was submitted to us, in the interest of improvements, understand ability, clarity, etc. I submitted a number of comments. The proposal is 18 pages it is a challenge going through the 18 pages and find the critical data required to fully analyze the economics and I strongly encourage the board in the future to review the format being used. It would save time if we define the basic parameters upfront, I submit this list of 10 factors and urge in the interest of improvement. understating, clarity and completeness

Mr. Showe stated our fiscal year starts October 1 and ends September 30. This budget will be from October 1, 2023 through September 30, 2024. As to contingencies and reserves, there are some minor contingencies in some account lines typically for maintenance and repair items. As to reserve funds, there are no reserve funds. I will get you the information on the four bond issues. The two bond issues that are passed onto you the information is in the budget, the other two are not applied to the individual lots. Unit costs: I can pull some invoices and get those unit costs. I will provide you the contract with Juniper. The proposed increase is just the new areas of responsibility that the CDD will maintain, the new streetlights that will be needed and irrigation.

Mr. Maskell stated the largest single line item in the budget was water and sewer and went from \$58,000 in 2019 to \$532,000. The description states estimated cost for water and sewer services with Toho Water Authority, guardhouse, irrigation meters and other. That does not give us the information on where we are spending over half a million dollars. The potable and reclaimed water and wastewater when it is turned over are we going to see a reduction in this \$532,000? Another large line item is the electric. When the decision was made to lease these things instead of buying them did someone do a cost comparison for lease versus purchase? What is the cost of

upgraded light fixtures? As decisions are made regarding landscaping and water use, are we looking at landscaping solutions that minimizes irrigation and landscape needs?

Ms. Gasparro asked why are you not requesting an RFP for the vendors? Fountain maintenance is going up, the new vendor is overpriced.

Mr. Hatton outlined the responsibilities of the vendor for the fountain maintenance.

Mr. Showe stated we do go out for bids and have a feel for what things cost in the marketplace. We would not bring anything to the board we are not comfortable presenting. The board would have to authorize a formal RFP for landscape maintenance services.

Ms. Groark stated I lived in Celebration and my CDD is \$500 and has not gone up; it has gone down. You said the CDD goes up because of labor costs, but that doesn't happen in Celebration. Has the water bill gone up that much? Who is liable for it? It should not be us having to foot the bill if someone is not doing their job, whether it is Toho, Juniper or you.

Mr. Showe stated I can't speak on Celebration CDD. We manage district that have a \$200 assessment up to \$4,000 assessment and it depends on the infrastructure that you maintain, the level of service and the amount of homes.

Ms. Trucco stated our budget reflects what we own and what we maintain.

Mr. Chronowski stated percentage of area CDD is responsible for?

Mr. Showe stated today about 75% but it will be much more by October 1. We believe this budget represents 100% buildout. Each lot pays the same whether developed or not.

We have had public comments and I will bring it back to the board.

Mr. Morris stated Jason and your financial people made the budget.

Mr. Showe stated we prepare it and distribute it to the board for discussion and approval.

Mr. Morris stated that is correct, however, you don't take into consideration the people who are paying for this. I see a number of items and the board is going to rubber stamp it anyway. It shouldn't be that way and next year there will be more homeowners on the board and we are not going to approve it. Nobody wants to see all these thousand dollar a year raises. What action do we take for the next calendar year?

Mr. Showe stated the proposed increase is \$889.

Mr. Morris asked does that include payments from KHov?

Mr. Showe stated right.

Mr. Morris stated \$889 is absurd in my opinion. You have landscape maintenance then you have landscape contingency. Why? What is it for?

Mr. Showe stated the landscape contingency is for any plant replacements because those are not included in your maintenance contract.

Mr. Morris asked what is facility maintenance?

Mr. Showe stated that is any repairs that Andy needs to make or coordinate so when we repair stop signs or sidewalks, all the miscellaneous items that is where the money comes out of.

Mr. Morris stated you show \$3,800 on the budget and we are budgeting \$10,000. Why?

Mr. Showe stated we would like to have some contingencies so if we get to a point where we don't have funding, we can fix things.

Mr. Morris stated assessment administration \$5,000. What is that?

Mr. Showe stated that is contracted through the GMS contract for us to perform the assessment administration process.

Mr. Morris stated you don't take into consideration the people who live here, you don't take into consideration the costs associated with that. You should try to base the budget so that it may make some sense, but you don't do it and I think it is a shame.

Ms. Trucco stated this board has heard me discuss before there was an issue on the HOA and the maintenance of the verge area that the CDD does not own and efforts are being taken now to take care of that issue. There is a benefit to having a landscape contingency from my perspective. In future years when you go through this budget process just to remind the residents here that the budget was presented to the board 60 days ago. That is required under Florida Statutes. Within the two months before the budget hearing we encourage you to reach out to GMS if want backfill for any of these items and want to see specific contracts. Jason has said it is all public records and all our documents are subject to review by all of you. I work with GMS extensively in other CDDs and they are extremely responsive and whatever document and backup for the numbers in the budget they will provide that to you. Moving forward if there are specific questions you are always welcome to reach out to Jason and his team.

A resident stated you listened to everybody's comments and we got the budget but it seems like your next action is to vote on the budget. So, everything we said is just garbage.

Ms. Trucco stated the board has the ability to reduce the assessment, they can do that today. They can't increase it today. They do have some discretion based on your comments.

A resident asked what happens to the money at the end of the year if it is not used?

Mr. Showe stated anything that is left in the general fund at the end of the year we will start building a capital reserve account.

Mr. Morris asked is there a capital reserve fund currently?

Mr. Showe responded no.

Ms. Trucco stated that is something a lot of boards choose to increase assessments to start developing a capital reserve fund or to do other projects that the CDD wants to do.

A resident asked who is responsible for the boulevards right now?

Mr. Showe responded the CDD.

A resident asked for how long?

Mr. Showe stated in perpetuity, while the CDD exists.

A resident stated when October comes you will still be maintaining it.

Mr. Showe stated yes. We have been trying to get an agreement with the HOA for the verge area, the CDD is maintaining the trees for now. Your CCNRs as far as I can tell indicate that the homeowner and HOA are responsible for that turf itself.

A resident asked the new sod being put down is paid for?

Mr. Showe stated the developer is funding that project.

Ms. Trucco stated I have been in touch with the HOA's attorney. We are trying to get there. We believe the HOA has certain responsibilities. We are trying to get on the same page. KHov is taking action to remediate that.

Mr. Showe stated we will bring it back to the board for consideration.

On MOTION by Mr. Clark seconded by Ms. Akellino with three in favor and Mr. Morris opposed Resolution 2023-08 was approved.

**B. Consideration of Resolution 2023-09 Imposing Special Assessments and Certifying an Assessment Roll**

Mr. Showe stated next is Resolution 2023-09 that imposes the special assessment on the tax roll. Attached to this resolution will be the adopted budget and the tax roll.

A resident asked if we don't do the assessments, what would be impacted?

Mr. Showe stated this resolution is the one that puts the assessment on the individual tax bills. If this board didn't approve this resolution, we would have to individually collect all those

bills from each individual homeowner and that is one of the benefits of a CDD, that the assessments are collected on the tax bill.

Mr. Morris asked do we have to approve this resolution?

Mr. Showe responded yes.

On MOTION by Mr. Clark seconded by Ms. Moss with all in favor Resolution 2023-09 Imposing Special Assessments and Certifying an Assessment Roll was approved.

On MOTION by Mr. Clark seconded by Ms. Akellino with all in favor the public hearing was closed.

## **FIFTH ORDER OF BUSINESS**

### **Consideration of Fiscal Year 2023/2024 Deficit Funding Agreement**

Mr. Showe stated the next item is consideration of the fiscal year 2024 deficit funding agreement with KHov. We enter this agreement with the developer while the property is still under construction. If the expenses exceed the budget, the developer will fund the deficit. This is intended to provide protection for the residents.

Mr. Morris asked what is the amount they are going to give us?

Mr. Showe responded in the budget they have agreed to fund \$105,000. This agreement is for anything beyond that. If we take over a new area and it is three times the cost, we anticipated they would fund that for fiscal year 2024.

On MOTION by Mr. Clark seconded by Ms. Moss with all in favor the fiscal year 2023/2024 deficit funding agreement with K. Hovnanian at Mystic Dunes, LLC was approved.

## **SIXTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

Ms. Trucco updated the board on conveyance of property to the CDD to enable the electrical improvements to be made.

#### **B. Engineer**

Mr. Kelly provided an updated regarding engineer items.

**C. Manager**

**i. Approval of Check Register**

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

**ii. Balance Sheet and Income Statement**

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

**iii. Presentation of Series 2018A-1 and 2018 A-2 Arbitrage Rebate Report**

A copy of the arbitrage rebate calculation reports for the 2018A and 2018A-2 bonds was included in the agenda package.

**iv. Review of Fiscal Year 2024 Meeting Schedule**

Mr. Showe stated the meeting schedule is the same with the exception of the meetings being held at 1:00 p.m. if that is okay with the board.

On MOTION by Mr. Morris seconded by Ms. Akellino with all in favor the fiscal year 2024 meeting schedule was approved.

**D. Field Operations**

There being none, the next item followed.

**SEVENTH ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Supervisor's Requests**

There being no comments, the next item followed.

**NINTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Clark seconded by Ms. Moss with all in favor  
the meeting adjourned at 3:47 p.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION IV

**RESOLUTION 2024-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF  
THE WINDWARD COMMUNITY DEVELOPMENT  
DISTRICT APPROVING AN AMENDEDMENT TO THE  
GENERAL FUND BUDGET FOR FISCAL YEAR 2023 AND  
PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to Resolution 2022-07 the Windward Community Development District Board of Supervisors (the “Board”) adopted a General Fund Budget for Fiscal Year 2023; and

**WHEREAS**, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2023.

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

1. The General Fund Budget for Fiscal Year 2023 is hereby amended and restated as set forth on the Fiscal Year 2023 Budget attached hereto as “**Exhibit A**”.
2. This Resolution shall take effect immediately upon adoption and be reflected in the monthly and Fiscal Year End 9/30/2023 Financial Statements and Audit Report of the District.

**PASSED AND ADOPTED THIS 18<sup>TH</sup> DAY OF OCTOBER, 2023.**

ATTEST:

**BOARD OF SUPERVISORS OF THE  
WINDWARD COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

By:\_\_\_\_\_

Its:\_\_\_\_\_

***Windward***  
***Community Development District***

***Amended Budget***  
***FY 2023***



# Table of Contents

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

## Community Development District

### General Fund

Description	Adopted Budget FY2023	Increase/ (Decrease)	Amended Budget FY2023	Projected FY2023
<b><u>Revenues</u></b>				
Assessments - Tax Roll/Direct	\$ 649,775	\$ 1,630	\$ 651,405	\$ 651,405
Deficit Funding	\$ 424,269	\$ 563,379	\$ 987,648	\$ 987,648
<b>Total Revenues</b>	<b>\$ 1,074,044</b>	<b>\$ 565,009</b>	<b>\$ 1,639,053</b>	<b>\$ 1,639,053</b>
<b><u>Expenditures</u></b>				
<i><u>Administrative</u></i>				
Supervisors Fees	\$ 4,800	\$ -	\$ 4,800	\$ -
FICA Expense	\$ 367	\$ -	\$ 367	\$ -
Engineering	\$ 16,000	\$ 6,121	\$ 22,121	\$ 20,121
Attorney	\$ 25,000	\$ 5,000	\$ 30,000	\$ 23,065
Arbitrage	\$ 900	\$ 450	\$ 1,350	\$ 1,350
Dissemination	\$ 8,950	\$ 150	\$ 9,100	\$ 9,100
Annual Audit	\$ 6,400	\$ -	\$ 6,400	\$ 6,400
Trustee Fees	\$ 7,758	\$ 250	\$ 8,008	\$ 8,008
Assessment Administration	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Management Fees	\$ 38,988	\$ -	\$ 38,988	\$ 38,988
Information Technology	\$ 1,750	\$ -	\$ 1,750	\$ 1,750
Website Maintenance	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Telephone	\$ 250	\$ -	\$ 250	\$ -
Postage	\$ 800	\$ 446	\$ 1,246	\$ 1,246
Travel Per Diem	\$ 660	\$ -	\$ 660	\$ -
Printing & Binding	\$ 500	\$ -	\$ 500	\$ 237
Insurance	\$ 6,684	\$ -	\$ 6,684	\$ 5,988
Legal Advertising	\$ 1,500	\$ 3,500	\$ 5,000	\$ 4,015
Other Current Charges	\$ 2,000	\$ -	\$ 2,000	\$ 501
Office Supplies	\$ 150	\$ -	\$ 150	\$ 5
Property Appraiser	\$ 500	\$ -	\$ 500	\$ 252
Property Taxes	\$ 250	\$ -	\$ 250	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ 175	\$ 175
<b>Total Administrative</b>	<b>\$ 130,382</b>	<b>\$ 15,917</b>	<b>\$ 146,299</b>	<b>\$ 127,201</b>

# Windward

## Community Development District

### General Fund

Description	Adopted Budget FY2023	Increase/ (Decrease)	Amended Budget FY2023	Projected FY2023
<i><u>Operation &amp; Maintenance</u></i>				
Field Services	\$ 16,709	\$ -	\$ 16,709	\$ 16,709
Facility Maintenance	\$ 10,000	\$ -	\$ 10,000	\$ 1,344
Telephone	\$ 3,500	\$ -	\$ 3,500	\$ -
Electric	\$ 144,538	\$ -	\$ 144,538	\$ 123,930
Water & Sewer	\$ 483,450	\$ 236,550	\$ 720,000	\$ 657,426
Security Building Maintenance	\$ 10,000	\$ 5,000	\$ 15,000	\$ 12,891
Landscape Maintenance	\$ 195,965	\$ -	\$ 195,965	\$ 146,832
Landscape Contingency	\$ 25,000	\$ 250,000	\$ 275,000	\$ 244,169
Property Insurance	\$ 3,200	\$ 576	\$ 3,776	\$ 3,776
Fountain Maintenance	\$ 4,200	\$ 10,800	\$ 15,000	\$ 14,887
Lake Maintenance	\$ 9,000	\$ -	\$ 9,000	\$ 7,925
Irrigation Repairs	\$ 25,000	\$ 15,000	\$ 40,000	\$ 35,940
Lighting Maintenance	\$ 2,500	\$ -	\$ 2,500	\$ -
Monument Maintenance	\$ 1,400	\$ -	\$ 1,400	\$ -
Roadway Maintenance	\$ 2,200	\$ 27,800	\$ 30,000	\$ 25,427
Contingency	\$ 7,000	\$ 3,366	\$ 10,366	\$ 8,745
<b>Operation &amp; Maintenance Expenses</b>	<b>\$ 943,662</b>	<b>\$ 549,092</b>	<b>\$ 1,492,754</b>	<b>\$ 1,300,002</b>
<b>Total Expenditures</b>	<b>\$ 1,074,044</b>	<b>\$ 565,009</b>	<b>\$ 1,639,053</b>	<b>\$ 1,427,203</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 211,850</b>

## SECTION V



Dear Windward CDD,

September 7, 2023

We appreciate your business and the continuing opportunity to manage your landscape. This is a friendly reminder that your Annual Landscape Maintenance Agreement ends 10/31/2023, and automatically renews on 11/1/2023. With this Annual Renewal, there is a 5% price increase per contract. The annual 5% increase will raise the annual contract amount \$146,832.00 by \$5,873.28, bringing the renewal contract total to \$152,705.28. This contractual increase is to help offset labor and material challenges in our current economy and industry so we can continue to provide the best services possible. We look forward to our continued partnership with Windward CDD and maintaining your property to the highest quality standards.

Thank you,

John Korycki

West Orlando Branch Manager

John.Korycki@juniperlandscaping.com

## SECTION VII



# 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 9, 2023

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, 2023. 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, 2023. 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 2023 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@GMSCFL.COM, PH: (407) 841-5524.**

Our fee for these services will not exceed \$6,500 for the September 30, 2023 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 2023 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



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Antonio J. Grau

**RESPONSE:**

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

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**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

**March 17, 2023**

**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 March 16, 2023, 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, 2025. 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

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

## SECTION VIII

# SECTION C

# SECTION 1

# Windward Community Development District

## Summary of Check Register

August 1, 2023 through October 4, 2023

Fund	Date	Check No.'s		Amount
General Fund	8/2/23	697-698	\$	57,700.38
	8/9/23	699-705	\$	49,908.59
	8/16/23	706-712	\$	16,956.48
	8/23/23	713	\$	1,755.05
	8/31/23	714-717	\$	87,754.47
	9/6/23	718	\$	104.61
	9/13/23	719-720	\$	65,218.47
	9/20/23	721-730	\$	28,147.79
	9/26/23	731	\$	6.66
	10/4/23	732-734	\$	104,554.60
Total Amount			\$	412,107.10

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/02/23	00010	7/28/23 9100 861 202307 320-53800-43500	000 SHADOW TREE LN	DUKE ENERGY	*	4,286.36	4,286.36 000697
8/02/23	00009	7/23/23 00262245 202307 320-53800-43100	7700 FOUR SEASONS	TOHO WATER AUTHORITY	*	53,414.02	53,414.02 000698
8/09/23	00014	7/17/23 S95865 202307 320-53800-57400	GATE REPAIR 07/06/23	ACCESS CONTROL TECHNOLOGIES, INC.	*	991.30	991.30 000699
8/09/23	00010	8/04/23 9100 861 202307 320-53800-43000	17031 KEY BAY TRL		*	30.79	
		8/07/23 9100 861 202307 320-53800-43000	79811 FOUR SEASONS BLVD		*	915.85	
		8/07/23 9100 861 202307 320-53800-43000	7701 FOUR SEASONS BLVD		*	30.79	
		8/07/23 9100 861 202307 320-53800-43500	0000 FOUR SEASONS BLVD		*	1,541.42	
		8/09/23 9100 861 202307 320-53800-43000	24081 SANDY CREEK TRAIL		*	30.79	
		8/09/23 9100 861 202307 320-53800-43000	7980 FOUR SEASONS BLVD		*	246.31	
		8/09/23 9100 861 202307 320-53800-43000	77001 FOUR SEASONS BLVD		*	61.70	
		8/09/23 9100 861 202307 320-53800-43000	78151 FOUR SEASONS BLVD		*	49.66	
		8/09/23 9100 861 202307 320-53800-43000	21051 PEBBLE PASSAGE LN		*	56.41	
		8/09/23 9100 861 202307 320-53800-43000	79011 HANSON BAY PL	DUKE ENERGY	*	30.79	2,994.51 000700
8/09/23	00018	7/13/23 17 202307 310-51300-31300	AMORT SCHED 2020A-2	DISCLOSURE SERVICES LLC	*	500.00	500.00 000701
8/09/23	00001	7/01/23 193 202307 310-51300-34000	MANAGEMENT FEES - JUL 23		*	3,249.00	
		7/01/23 193 202307 310-51300-35200	WEBSITE ADMIN - JUL 23		*	83.33	
		7/01/23 193 202307 310-51300-35100	INFORMATION TECH - JUL 23		*	145.83	
		7/01/23 193 202307 310-51300-31300	DISSEMINATION - JUL 23		*	583.33	

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT	#
		7/01/23	193	202307	310-51300-51000					*	.36		
			OFFICE SUPPLIES										
		7/01/23	193	202307	310-51300-42000					*	57.33		
			POSTAGE										
		7/01/23	194	202307	320-53800-12000					*	1,392.42		
			FIELD MANAGEMENT - JUL 23										
									GOVERNMENTAL MANAGEMENT SERVICES			5,511.60	000702
8/09/23	00002	7/05/23	118754	202306	310-51300-31500					*	250.26		
			GENERAL COUNSEL - JUN 23										
									LATHAM,LUNA,EDEN & BEAUDINE,LLP			250.26	000703
8/09/23	00052	7/11/23	1417	202306	320-53800-47100					*	1,200.00		
			DISC POND MAINT - JUN 23										
									TOOLE'S TRACTOR SERVICES & H2O			1,200.00	000704
8/09/23	00009	7/29/23	00262245	202307	320-53800-43100					*	12.28		
			7900 FOUR SEASONS										
		7/29/23	00262245	202307	320-53800-43100					*	75.28		
			7900 FOUR SEASON BLVD ODD										
		7/29/23	00262245	202307	320-53800-43100					*	25.45		
			7980 FOUR SEASONS BLVD GH										
		7/29/23	00262245	202307	320-53800-43100					*	38,347.91		
			0 FOUR SEASONS BLVD										
									TOHO WATER AUTHORITY			38,460.92	000705
8/16/23	00010	8/11/23	9100 861	202307	320-53800-43500					*	1,727.99		
			4 SEASONS PH1B SL										
									DUKE ENERGY			1,727.99	000706
8/16/23	00054	7/26/23	9075607	202307	310-51300-42000					*	640.49		
			MAILED NOTICE										
									ACTION MAIL SERVICES			640.49	000707
8/16/23	00035	7/20/23	6615-07-	202307	310-51300-31200					*	450.00		
			ASSESSMENT BONDS 2018A1&2										
									AMTEC			450.00	000708
8/16/23	00042	8/01/23	224797	202308	320-53800-46800					*	12,236.00		
			LANDSCAPE MAINT - AUG 23										
									JUNIPER LANDSCAPING OF FLORIDA, LLC			12,236.00	000709
8/16/23	00049	6/27/23	53701781	202306	320-53800-57400					*	50.00		
			PEST CONTROL - JUN 23										
		7/31/23	53972528	202307	320-53800-57400					*	50.00		
			PEST CONTROL - JUL 23										
									MASSEY SERVICES INC			100.00	000710
									WWRD --WINDWARD-- ZYAN				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/16/23	00045	7/31/23 7675B	202307 320-53800-46900	CLEAN BASIN FOUNTIAN 7/23	*	800.00	
				SITEX AQUATICS LLC			800.00 000711
8/16/23	00029	6/21/23 402699	202306 320-53800-46900	FOUNTAIN CLEAN/LEAK TEST	*	695.00	
		6/22/23 402709	202306 320-53800-46900	NEW FOUNTAIN VALVE	*	307.00	
				SPIES POOL, LLC			1,002.00 000712
8/23/23	00010	8/18/23 9100 861	202308 320-53800-43500	000 SAND HILL RD	*	1,755.05	
				DUKE ENERGY			1,755.05 000713
8/31/23	00014	7/31/23 S96028	202307 320-53800-57400	GATE REPAIR 7/25	*	3,776.68	
		7/31/23 S97043	202307 320-53800-57400	GATE REPAIR 7/13	*	991.30	
		8/09/23 12646	202308 320-53800-47000	WI-PAK MONTHLY SVC-AUG23	*	120.00	
				ACCESS CONTROL TECHNOLOGIES, INC.			4,887.98 000714
8/31/23	00010	8/30/23 9100 861	202308 320-53800-43500	000 SHADOW TREE LN	*	4,286.36	
				DUKE ENERGY			4,286.36 000715
8/31/23	00001	8/01/23 195	202308 310-51300-34000	MANAGEMENT FEES - AUG 23	*	3,249.00	
		8/01/23 195	202308 310-51300-35200	WEBSITE ADMIN - AUG 23	*	83.33	
		8/01/23 195	202308 310-51300-35100	INFORMATION TECH - AUG 23	*	145.83	
		8/01/23 195	202308 310-51300-31300	DISSEMINATION - AUG 23	*	583.33	
		8/01/23 195	202308 310-51300-51000	OFFICE SUPPLIES	*	.15	
		8/01/23 195	202308 310-51300-42000	POSTAGE	*	26.44	
		8/01/23 196	202308 320-53800-12000	FIELD MANAGEMENT - AUG 23	*	1,392.42	
		8/01/23 196	202308 320-53800-47000	AMAZON - EYE BOLTS	*	20.91	
				GOVERNMENTAL MANAGEMENT SERVICES			5,501.41 000716
8/31/23	00009	8/23/23 00262245	202308 320-53800-43100	7700 FOUR SEASONS	*	73,078.72	
				TOHO WATER AUTHORITY			73,078.72 000717

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/06/23	00009	8/27/23 00262245	202308 320-53800-43100 7900 FOUR SEASONS		*	16.48	
		8/27/23 00262245	202308 320-53800-43100 7900 FOUR SEASON BLVD ODD		*	62.68	
		8/27/23 00262245	202308 320-53800-43100 7980 FOUR SEASONS BLVD GH		*	25.45	
TOHO WATER AUTHORITY							104.61 000718
9/13/23	00010	9/07/23 9100 861	202308 320-53800-43000 79811 FOUR SEASONS BLVD		*	747.53	
		9/07/23 9100 861	202308 320-53800-43000 7701 FOUR SEASONS BLVD		*	32.82	
		9/07/23 9100 861	202308 320-53800-43000 17031 KEY BAY TRL		*	30.79	
		9/07/23 9100 861	202308 320-53800-43500 000 FOUR SEASONS BLVD		*	1,541.53	
		9/11/23 9100 861	202308 320-53800-43000 24081 SANDY CREEK TRAIL		*	30.79	
		9/11/23 9100 861	202308 320-53800-43000 7980 FOUR SEASONS BLVD		*	250.88	
		9/11/23 9100 861	202308 320-53800-43000 77001 FOUR SEASONS BLVD		*	64.43	
		9/11/23 9100 861	202308 320-53800-43000 78151 FOUR SEASONS BLVD		*	51.88	
		9/11/23 9100 861	202308 320-53800-43000 21051 PEBBLE PASSAGE LN		*	58.97	
		9/11/23 9100 861	202308 320-53800-43000 79011 HANSON BAY PL		*	30.79	
		9/13/23 9100 861	202308 320-53800-43500 4 SEASONS PH1B SL		*	1,728.15	
DUKE ENERGY							4,568.56 000719
9/13/23	00009	8/27/23 00262245	202308 320-53800-43100 0 FOUR SEASONS BLVD		*	60,649.91	
TOHO WATER AUTHORITY							60,649.91 000720
9/20/23	00041	8/29/23 16483	202308 320-53800-47100 LAKE MAINTENANCE AUG 23		*	375.00	
AQUATIC WEED MANAGEMENT, INC							375.00 000721
9/20/23	00010	9/19/23 9100 861	202309 320-53800-43500 000 SAND HILL RD		*	1,755.24	
DUKE ENERGY							1,755.24 000722
9/20/23	00042	8/24/23 227229	202308 320-53800-46700 LOPEZ SOD		*	404.55	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		8/31/23 228668	202308 320-53800-46400		*	4,160.00	
		AUG23 IRRGTN FILTER CLEAN					
		9/01/23 228712	202309 320-53800-46800		*	12,236.00	
		LANDSCAPE MAINT - SEP 23					
				JUNIPER LANDSCAPING OF FLORIDA, LLC			16,800.55 000723
9/20/23 00002		8/04/23 119908	202307 310-51300-31500		*	2,177.39	
		GENERAL COUNSEL - JUL 23					
		8/04/23 119909	202307 310-51300-31500		*	49.00	
		CONVEYANCE FEES					
				LATHAM,LUNA,EDEN & BEAUDINE,LLP			2,226.39 000724
9/20/23 00049		8/30/23 54491063	202308 320-53800-57400		*	50.00	
		PEST CONTROL - AUG 23					
				MASSEY SERVICES INC			50.00 000725
9/20/23 00028		9/01/23 9B727754	202309 310-51300-48000		*	83.91	
		NOT OF FY24 MEETINGS					
				OSCEOLA NEWS GAZETTE			83.91 000726
9/20/23 00004		7/31/23 07710033	202307 310-51300-48000		*	2,780.00	
		NOT OF BUDGET HEARING					
				ORLANDO SENTINEL			2,780.00 000727
9/20/23 00011		8/30/23 18-021(7	202307 310-51300-31100		*	1,876.70	
		ENGINEERING FEE JUL 23					
				POULOS & BENNETT			1,876.70 000728
9/20/23 00045		8/31/23 7660B-15	202308 320-53800-46900		*	1,000.00	
		CLEAN BASIN FOUNTAIN 8/23					
				SITEX AQUATICS LLC			1,000.00 000729
9/20/23 00052		8/22/23 1591	202308 320-53800-47100		*	1,200.00	
		DISC POND MAINT - AUG 23					
				TOOLE'S TRACTOR SERVICES & H2O			1,200.00 000730
9/26/23 00025		9/25/23 92523	202309 300-20700-10000		*	3.97	
		ASSMNT TRSFR S2018					
		9/25/23 92523	202309 300-20700-10000		*	2.69	
		ASSMNT TRSFR S2020					
				WINDWARD CDD/US BANK			6.66 000731
10/04/23 00010		9/28/23 9100 861	202309 320-53800-43500		*	4,286.78	
		000 SHADOW TREE LN					
				DUKE ENERGY			4,286.78 000732

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/04/23	00005	9/22/23 20118	202310 310-51300-45000		*	6,197.00	
		FY24 INSURANCE POLICY					
		9/22/23 20118	202310 320-53800-46600		*	6,012.00	
		FY24 INSURANCE POLICY					
EGIS INSURANCE & RISK ADVISORS							12,209.00 000733
10/04/23	00009	9/23/23 00262245	202309 320-53800-43100		*	88,058.82	
		7700 FOUR SEASONS					
TOHO WATER AUTHORITY							88,058.82 000734
TOTAL FOR BANK A						412,107.10	
TOTAL FOR REGISTER						412,107.10	

## SECTION 2

***Windward***  
***Community Development District***

***Unaudited Financial Reporting***  
***September 30, 2023***



# TABLE OF CONTENTS

1	<u>Balance Sheet</u>
2-3	<u>General Fund Income Statement</u>
4	<u>Series 2018 - A1 Debt Service Income Statement</u>
5	<u>Series 2018 - A2 Debt Service Income Statement</u>
6	<u>Series 2020 - A1 Debt Service Income Statement</u>
7	<u>Series 2020 - A2 Debt Service Income Statement</u>
8	<u>Series 2018 Capital Projects Income Statement</u>
9	<u>Series 2020 Capital Projects Income Statement</u>
10-11	<u>Month To Month</u>
12-13	<u>Long Term Debt Summary</u>
14	<u>Assessment Receipt Schedule</u>

**Windward**  
**Community Development District**  
**Combined Balance Sheet**  
**September 30, 2023**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
Cash	\$ 492,917	\$ -	\$ -	\$ 492,917
Due From Developer	\$ 163,218	\$ -	\$ -	\$ 163,218
<b>Investments</b>				
Series 2018 A-1/A-2				
Reserve A-1	\$ -	\$ 121,730	\$ -	\$ 121,730
Reserve A-2	\$ -	\$ 145	\$ -	\$ 145
Revenue	\$ -	\$ 120,787	\$ -	\$ 120,787
Construction	\$ -	\$ -	\$ 5,434	\$ 5,434
Series 2020 A-1/A-2				
Reserve A-1	\$ -	\$ 127,656	\$ -	\$ 127,656
Reserve A-2	\$ -	\$ 88,399	\$ -	\$ 88,399
Revenue	\$ -	\$ 309,621	\$ -	\$ 309,621
Prepayment A-2	\$ -	\$ 567,274	\$ -	\$ 567,274
Construction	\$ -	\$ -	\$ 2,552,044	\$ 2,552,044
Cost of Issuance	\$ -	\$ -	\$ 31,528	\$ 31,528
<b>Total Assets</b>	<b>\$ 683,404</b>	<b>\$ 1,335,619</b>	<b>\$ 2,589,006</b>	<b>\$ 4,608,029</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 390,873	\$ -	\$ -	\$ 390,873
<b>Total Liabilities</b>	<b>\$ 390,873</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 390,873</b>
<b>Fund Balances:</b>				
Restricted for:				
Debt Service	\$ -	\$ 1,335,619	\$ -	\$ 1,335,619
Capital Projects	\$ -	\$ -	\$ 2,589,006	\$ 2,589,006
Unassigned	\$ 292,531	\$ -	\$ -	\$ 292,531
<b>Total Fund Balances</b>	<b>\$ 292,531</b>	<b>\$ 1,335,619</b>	<b>\$ 2,589,006</b>	<b>\$ 4,217,156</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 683,404</b>	<b>\$ 1,335,619</b>	<b>\$ 2,589,006</b>	<b>\$ 4,608,029</b>

**Windward**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending September 30, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
<b><u>Revenues</u></b>				
Assessments - Tax Roll	\$ 532,275	\$ 532,275	\$ 533,905	\$ 1,630
Assessments - Direct	\$ 117,500	\$ 117,500	\$ 117,500	\$ -
Deficit Funding	\$ 424,269	\$ 424,269	\$ 987,648	\$ 563,379
<b>Total Revenues</b>	<b>\$ 1,074,044</b>	<b>\$ 1,074,044</b>	<b>\$ 1,639,053</b>	<b>\$ 565,009</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisors Fees	\$ 4,800	\$ 4,800	\$ -	\$ 4,800
FICA Expense	\$ 367	\$ 367	\$ -	\$ 367
Engineering	\$ 16,000	\$ 16,000	\$ 17,121	\$ (1,121)
Attorney	\$ 25,000	\$ 25,000	\$ 19,065	\$ 5,935
Arbitrage	\$ 900	\$ 900	\$ 1,350	\$ (450)
Dissemination	\$ 8,950	\$ 8,950	\$ 9,100	\$ (150)
Annual Audit	\$ 6,400	\$ 6,400	\$ 6,400	\$ -
Trustee Fees	\$ 7,758	\$ 7,758	\$ 8,008	\$ (250)
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 38,988	\$ 38,988	\$ 38,988	\$ 0
Information Technology	\$ 1,750	\$ 1,750	\$ 1,750	\$ 0
Website Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0
Telephone	\$ 250	\$ 250	\$ -	\$ 250
Postage	\$ 800	\$ 800	\$ 1,246	\$ (446)
Travel Per Diem	\$ 660	\$ 660	\$ -	\$ 660
Printing & Binding	\$ 500	\$ 500	\$ 237	\$ 263
Insurance	\$ 6,684	\$ 6,684	\$ 5,988	\$ 696
Legal Advertising	\$ 1,500	\$ 1,500	\$ 4,015	\$ (2,515)
Other Current Charges	\$ 2,000	\$ 2,000	\$ 501	\$ 1,499
Office Supplies	\$ 150	\$ 150	\$ 5	\$ 145
Property Appraiser	\$ 500	\$ 500	\$ 252	\$ 248
Property Taxes	\$ 250	\$ 250	\$ -	\$ 250
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 130,382</b>	<b>\$ 130,382</b>	<b>\$ 120,201</b>	<b>\$ 10,181</b>

**Windward**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending September 30, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
<b><u>Operation &amp; Maintenance</u></b>				
<b>Field Expenditures</b>				
Field Services	\$ 16,709	\$ 16,709	\$ 16,709	\$ 0
Facility Maintenance	\$ 10,000	\$ 10,000	\$ 1,344	\$ 8,656
Telephone	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
Electric	\$ 144,538	\$ 144,538	\$ 123,930	\$ 20,608
Water & Sewer	\$ 483,450	\$ 483,450	\$ 657,426	\$ (173,976)
Security Building Maintenance	\$ 10,000	\$ 10,000	\$ 12,891	\$ (2,891)
Landscape Maintenance	\$ 195,965	\$ 195,965	\$ 146,832	\$ 49,133
Landscape Contingency	\$ 25,000	\$ 25,000	\$ 244,169	\$ (219,169)
Property Insurance	\$ 3,200	\$ 3,200	\$ 3,776	\$ (576)
Fountain Maintenance	\$ 4,200	\$ 4,200	\$ 14,887	\$ (10,687)
Lake Maintenance	\$ 9,000	\$ 9,000	\$ 7,925	\$ 1,075
Irrigation Repairs	\$ 25,000	\$ 25,000	\$ 35,940	\$ (10,940)
Lighting Maintenance	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Monument Maintenance	\$ 1,400	\$ 1,400	\$ -	\$ 1,400
Roadway Maintenance	\$ 2,200	\$ 2,200	\$ 25,427	\$ (23,227)
Contingency	\$ 7,000	\$ 7,000	\$ 8,745	\$ (1,745)
<b>Total Operations &amp; Maintenance Expenditures</b>	<b>\$ 943,662</b>	<b>\$ 943,662</b>	<b>\$ 1,300,002</b>	<b>\$ (356,340)</b>
<b>Total Expenditures</b>	<b>\$ 1,074,044</b>	<b>\$ 1,074,044</b>	<b>\$ 1,420,203</b>	<b>\$ (346,159)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 218,850</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 73,681</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 292,531</b>	

**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, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
<b>Revenues</b>				
Assessments - 2018 A1 Tax Roll	\$ 243,460	\$ 243,460	\$ 244,394	\$ 934
Interest Income	\$ 250	\$ 250	\$ 7,582	\$ 7,332
<b>Total Revenues</b>	<b>\$ 243,710</b>	<b>\$ 243,710</b>	<b>\$ 251,976</b>	<b>\$ 8,266</b>
<b>Expenditures:</b>				
<b>Series 2018A-1</b>				
Interest - 11/1	\$ 93,733	\$ 93,733	\$ 93,733	\$ -
Principal - 5/1	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Interest - 5/1	\$ 93,733	\$ 93,733	\$ 93,733	\$ -
<b>Total Expenditures</b>	<b>\$ 242,465</b>	<b>\$ 242,465</b>	<b>\$ 242,465</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 1,245</b>		<b>\$ 9,511</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 107,045</b>		<b>\$ 233,009</b>	
<b>Fund Balance - Ending</b>	<b>\$ 108,290</b>		<b>\$ 242,520</b>	

**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, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
<b><u>Revenues</u></b>				
Assessments - 2018 A2 Direct	\$ 205	\$ 205	\$ -	\$ (205)
Interest Income	\$ -	\$ -	\$ 7	\$ 7
<b>Total Revenues</b>	<b>\$ 205</b>	<b>\$ 205</b>	<b>\$ 7</b>	<b>\$ (198)</b>
<b><u>Expenditures:</u></b>				
<b><u>Series 2018A-2</u></b>				
Special Call - 11/1	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Interest - 11/1	\$ 145	\$ 145	\$ 145	\$ -
<b>Total Expenditures</b>	<b>\$ 5,145</b>	<b>\$ 5,145</b>	<b>\$ 5,145</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (4,940)</b>		<b>\$ (5,138)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 7,115</b>		<b>\$ 5,285</b>	
<b>Fund Balance - Ending</b>	<b>\$ 2,175</b>		<b>\$ 146</b>	

**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, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
<b>Revenues</b>				
Assessments - 2020 A1 Tax Roll	\$ 165,073	\$ 165,073	\$ 165,645	\$ 572
Assessments - 2020 A1 Direct	\$ 90,240	\$ 90,240	\$ 90,240	\$ -
Interest Income	\$ -	\$ -	\$ 9,480	\$ 9,480
<b>Total Revenues</b>	<b>\$ 255,313</b>	<b>\$ 255,313</b>	<b>\$ 265,365</b>	<b>\$ 10,052</b>
<b>Expenditures:</b>				
<b>Series 2020A-1</b>				
Interest - 11/1	\$ 88,126	\$ 88,126	\$ 88,126	\$ -
Principal - 5/1	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Interest - 5/1	\$ 88,126	\$ 88,126	\$ 88,126	\$ -
<b>Total Expenditures</b>	<b>\$ 256,253</b>	<b>\$ 256,253</b>	<b>\$ 256,253</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (940)</b>		<b>\$ 9,112</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 91,392</b>		<b>\$ 216,198</b>	
<b>Fund Balance - Ending</b>	<b>\$ 90,452</b>		<b>\$ 225,311</b>	

**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, 2023**

	Adopted Budget	Prorated Budget Thru 09/30/23	Actual Thru 09/30/23	Variance
<b>Revenues</b>				
Assessments - 2020 A2 Direct	\$ 260,040	\$ 260,040	\$ 260,040	\$ -
Assessments - Prepayments	\$ -	\$ -	\$ 2,385,392	\$ 2,385,392
Interest Income	\$ -	\$ -	\$ 15,962	\$ 15,962
<b>Total Revenues</b>	<b>\$ 260,040</b>	<b>\$ 260,040</b>	<b>\$ 2,661,394</b>	<b>\$ 2,401,354</b>
<b>Expenditures:</b>				
<b>Series 2020A-2</b>				
Interest - 11/1	\$ 130,020	\$ 130,020	\$ 130,020	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 485,000	\$ (485,000)
Interest - 2/1	\$ -	\$ -	\$ 11,495	\$ (11,495)
Special Call - 2/1	\$ -	\$ -	\$ 1,045,000	\$ (1,045,000)
Interest - 5/1	\$ 130,020	\$ 130,020	\$ 100,870	\$ 29,150
Special Call - 5/1	\$ -	\$ -	\$ 410,000	\$ (410,000)
Special Call - 8/1	\$ -	\$ -	\$ 410,000	\$ (410,000)
<b>Total Expenditures</b>	<b>\$ 260,040</b>	<b>\$ 260,040</b>	<b>\$ 2,592,385</b>	<b>\$ (2,332,345)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 69,009</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 378,728</b>		<b>\$ 798,633</b>	
<b>Fund Balance - Ending</b>	<b>\$ 378,728</b>		<b>\$ 867,642</b>	

**Windward**  
**Community Development District**  
**Capital Projects Fund - Series 2018**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending September 30, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
<b><u>Revenues</u></b>				
Interest	\$ -	\$ -	\$ 160	\$ 160
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160</b>	<b>\$ 160</b>
<b><u>Expenditures:</u></b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 160</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 5,274</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 5,434</b>	

**Windward**  
**Community Development District**  
**Capital Projects Fund - Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending September 30, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
<b><u>Revenues</u></b>				
Interest	\$ -	\$ -	\$ 195,908	\$ 195,908
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,908</b>	<b>\$ 195,908</b>
<b><u>Expenditures:</u></b>				
Capital Outlay	\$ -	\$ -	\$ 5,653,368	\$ (5,653,368)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,653,368</b>	<b>\$ (5,653,368)</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ (5,457,461)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 8,041,033</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 2,583,572</b>	

**Windward**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Revenues</b>													
Assessments - Tax Roll	\$ -	\$ 88,350	\$ 413,977	\$ 12,746	\$ 7,203	\$ 2,426	\$ 6,671	\$ 2,523	\$ -	\$ 9	\$ -	\$ -	\$ 533,905
Assessments - Direct	\$ -	\$ -	\$ 58,750	\$ -	\$ 29,375	\$ -	\$ -	\$ 29,375	\$ -	\$ -	\$ -	\$ -	\$ 117,500
Deficit Funding	\$ 36,044	\$ 73,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,454	\$ 226,482	\$ 222,087	\$ 322,561	\$ 987,648
<b>Total Revenues</b>	<b>\$ 36,044</b>	<b>\$ 161,370</b>	<b>\$ 472,727</b>	<b>\$ 12,746</b>	<b>\$ 36,578</b>	<b>\$ 2,426</b>	<b>\$ 6,671</b>	<b>\$ 31,898</b>	<b>\$ 107,454</b>	<b>\$ 226,491</b>	<b>\$ 222,087</b>	<b>\$ 322,561</b>	<b>\$ 1,639,053</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisors Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 141	\$ 1,064	\$ 1,654	\$ 2,731	\$ 1,761	\$ 2,117	\$ 745	\$ 2,264	\$ -	\$ 1,877	\$ 2,768	\$ -	\$ 17,121
Attorney	\$ 95	\$ 2,832	\$ 1,960	\$ 2,274	\$ 1,005	\$ 1,651	\$ 1,715	\$ 3,259	\$ 250	\$ 2,226	\$ 1,799	\$ -	\$ 19,065
Arbitrage	\$ 450	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ 1,350
Dissemination	\$ 1,183	\$ 583	\$ 583	\$ 1,083	\$ 583	\$ 583	\$ 1,083	\$ 583	\$ 583	\$ 1,083	\$ 583	\$ 583	\$ 9,100
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 1,400	\$ -	\$ -	\$ 6,400
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	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 38,988
Information Technology	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 1,750
Website Maintenance	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 1,000
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 39	\$ 8	\$ 47	\$ 3	\$ 79	\$ 15	\$ 187	\$ 45	\$ 32	\$ 698	\$ 26	\$ 67	\$ 1,246
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Binding	\$ -	\$ -	\$ 2	\$ -	\$ 16	\$ 9	\$ 3	\$ -	\$ 44	\$ -	\$ -	\$ 164	\$ 237
Insurance	\$ 5,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,988
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645	\$ 506	\$ -	\$ -	\$ 2,780	\$ -	\$ 84	\$ 4,015
Other Current Charges	\$ 39	\$ 66	\$ 39	\$ 39	\$ 42	\$ 40	\$ 39	\$ 39	\$ 40	\$ 39	\$ 38	\$ 40	\$ 501
Office Supplies	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 5
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 16,838</b>	<b>\$ 12,072</b>	<b>\$ 11,932</b>	<b>\$ 9,609</b>	<b>\$ 6,965</b>	<b>\$ 8,790</b>	<b>\$ 7,758</b>	<b>\$ 9,667</b>	<b>\$ 9,428</b>	<b>\$ 14,032</b>	<b>\$ 8,693</b>	<b>\$ 4,418</b>	<b>\$ 120,201</b>

**Windward**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Operation &amp; Maintenance</b>													
<b>Field Expenditures</b>													
Field Services	\$ 1,392	\$ 1,392	\$ 1,392	\$ 1,392	\$ 1,392	\$ 1,392	\$ 1,392	\$ 1,392	\$ 1,392	\$ 1,392	\$ 1,392	\$ 1,392	\$ 16,709
Facility Maintenance	\$ -	\$ 199	\$ -	\$ 285	\$ -	\$ -	\$ 860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,344
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric	\$ 11,861	\$ 10,619	\$ 8,986	\$ 10,648	\$ 10,634	\$ 10,576	\$ 10,115	\$ 10,461	\$ 10,278	\$ 10,650	\$ 10,610	\$ 8,492	\$ 123,930
Water & Sewer	\$ 15,972	\$ 43,045	\$ 21,132	\$ 20,398	\$ 25,295	\$ 31,896	\$ 49,143	\$ 63,370	\$ 87,534	\$ 76,382	\$ 118,494	\$ 104,765	\$ 657,426
Security Building Maintenance	\$ 100	\$ 298	\$ 50	\$ 1,060	\$ 516	\$ 746	\$ 1,703	\$ 543	\$ 50	\$ 5,809	\$ 840	\$ 1,177	\$ 12,891
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	\$ 9,427	\$ 1,250	\$ -	\$ 4,660	\$ -	\$ 11,868	\$ -	\$ 13,315	\$ 127,629	\$ 65,586	\$ 405	\$ 10,029	\$ 244,169
Property Insurance	\$ 3,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,776
Fountain Maintenance	\$ 1,610	\$ 800	\$ 800	\$ 800	\$ 2,695	\$ 1,000	\$ 800	\$ 800	\$ 2,002	\$ 800	\$ 1,000	\$ 1,780	\$ 14,887
Lake Maintenance	\$ 700	\$ 350	\$ 350	\$ 350	\$ 350	\$ 1,550	\$ 375	\$ 375	\$ 1,200	\$ 375	\$ 1,575	\$ 375	\$ 7,925
Irrigation Repairs	\$ 450	\$ -	\$ 6,595	\$ 2,375	\$ 1,910	\$ -	\$ 1,114	\$ 11,613	\$ 458	\$ -	\$ 4,160	\$ 7,265	\$ 35,940
Lighting Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monument Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roadway Maintenance	\$ -	\$ 852	\$ 393	\$ -	\$ -	\$ 6,030	\$ 1,317	\$ 110	\$ 2,445	\$ 12,941	\$ -	\$ 1,340	\$ 25,427
Contingency	\$ 1,597	\$ 10	\$ 450	\$ 3,697	\$ 369	\$ 353	\$ 120	\$ 120	\$ 150	\$ 120	\$ 141	\$ 1,620	\$ 8,745
<b>Total Operations &amp; Maintenance Expenses</b>	<b>\$ 59,122</b>	<b>\$ 71,051</b>	<b>\$ 52,383</b>	<b>\$ 57,901</b>	<b>\$ 55,397</b>	<b>\$ 77,647</b>	<b>\$ 79,175</b>	<b>\$ 114,336</b>	<b>\$ 245,375</b>	<b>\$ 186,292</b>	<b>\$ 150,852</b>	<b>\$ 150,472</b>	<b>\$ 1,300,002</b>
<b>Total Expenditures</b>	<b>\$ 75,960</b>	<b>\$ 83,123</b>	<b>\$ 64,315</b>	<b>\$ 67,510</b>	<b>\$ 62,361</b>	<b>\$ 86,437</b>	<b>\$ 86,933</b>	<b>\$ 124,003</b>	<b>\$ 254,803</b>	<b>\$ 200,324</b>	<b>\$ 159,545</b>	<b>\$ 154,889</b>	<b>\$ 1,420,203</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (39,916)</b>	<b>\$ 78,246</b>	<b>\$ 408,412</b>	<b>\$ (54,764)</b>	<b>\$ (25,783)</b>	<b>\$ (84,011)</b>	<b>\$ (80,262)</b>	<b>\$ (92,105)</b>	<b>\$ (147,348)</b>	<b>\$ 26,167</b>	<b>\$ 62,542</b>	<b>\$ 167,672</b>	<b>\$ 218,850</b>

# 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)
PRINCIPAL PAYMENT - 05/01/23		(\$55,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$3,255,000</b>

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)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$0</b>

# 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)
PRINCIPAL PAYMENT - 05/01/23		(\$80,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$4,075,000</b>

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	\$78,320	
RESERVE FUND BALANCE	\$88,399	
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)
SPECIAL CALL - 02/01/23		(\$1,045,000)
PRINCIPAL PAYMENT - 05/01/23		(\$96,360)
SPECIAL CALL - 05/01/23		(\$410,000)
SPECIAL CALL - 08/01/23		(\$410,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$3,463,640</b>

**WINDWARD  
COMMUNITY DEVELOPMENT DISTRICT**

Special Assessment Receipts  
Fiscal Year 2023

	\$ 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

**TOTAL ASSESSMENT LEVY**

**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
02/09/23	ACH	\$12,994.80	\$0.00	(\$259.89)	\$0.00	\$12,734.91	\$7,203.01	\$3,297.16	\$2,234.74	\$12,734.91
03/10/23	ACH	\$4,375.80	\$0.00	(\$87.52)	\$0.00	\$4,288.28	\$2,425.50	\$1,110.27	\$752.51	\$4,288.28
04/11/23	ACH	\$3,142.81	\$0.00	(\$62.85)	\$0.00	\$3,079.96	\$1,742.06	\$797.42	\$540.48	\$3,079.96
04/11/23	ACH	\$8,840.00	\$0.00	(\$176.80)	\$0.00	\$8,663.20	\$4,900.00	\$2,242.97	\$1,520.23	\$8,663.20
04/24/23	ACH	\$0.00	\$0.00	\$0.00	\$51.36	\$51.36	\$29.05	\$13.30	\$9.01	\$51.36
05/10/23	ACH	\$4,552.60	\$0.00	(\$91.06)	\$0.00	\$4,461.54	\$2,523.49	\$1,155.13	\$782.92	\$4,461.54
07/27/23	ACH	\$0.00	\$0.00	\$0.00	\$15.32	\$15.32	\$8.66	\$3.97	\$2.69	\$15.32
TOTAL		\$969,189.61	(\$6,703.33)	(\$19,249.73)	\$707.02	\$943,943.57	\$533,904.73	\$244,394.01	\$165,644.83	\$943,943.57

<b>100%</b>	<b>Gross Percent Collected</b>
\$ -	<b>Balance Remaining to Collect</b>

**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	
2/15/23	2/1/23	5312	\$51,935.00	\$51,935.00	\$29,375.00	\$22,560.00	
3/27/23	4/1/23	5758	\$130,020.00	\$130,020.00			\$130,020.00
5/3/23	5/1/23	5901	\$51,935.00	\$51,935.00	\$29,375.00	\$22,560.00	
9/1/23	9/1/23	7112	\$130,020.00	\$130,020.00			\$130,020.00
				\$467,780.00	\$117,500.00	\$90,240.00	\$260,040.00

## SECTION 3

## EXHIBIT C

### 2020A ACQUISITION AND CONSTRUCTION REQUISITION

The undersigned, an Authorized Officer of Windward Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, as trustee (the "Trustee"), dated as of November 1, 2018 (the "Master Indenture"), as supplemented by the Second Supplemental Indenture from the District to the Trustee, dated as of October 1, 2020 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 7
- (B) Name of Payee: Dale Beasley Construction LLC
- (C) Amount Payable: \$21,121.15
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Invoice # 8475 - Remove & Replace Sidewalk


The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2020A Acquisition and Construction Account that each disbursement set forth above was incurred in connection with the acquisition and/or construction of the 2020A Project and each represents a Cost of the 2020A Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are originals or duplicate copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

**WINDWARD COMMUNITY DEVELOPMENT  
DISTRICT**

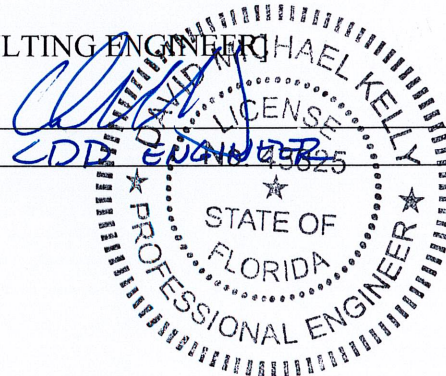
By:   
Authorized Officer

## CONSULTING ENGINEER'S APPROVAL

The undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the 2020A Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the 2020A Project with respect to which such disbursement is being made; and, (ii) the report of the Consulting Engineer for the 2020A Project, as such report shall have been amended or modified on the date hereof. The undersigned further certifies that (a) the 2020A Project improvements to be acquired have been completed in accordance with the plans and specifications therefore; (b) the 2020A Project improvements are constructed in a sound workmanlike manner and in accordance with industry standards; (c) the purchase price to be paid by the District for the 2020A Project improvements is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements; (d) the plans and specifications for the 2020A Project improvements have been approved by all regulatory bodies required to approve them or such approval can reasonably be expected to be obtained; (e) all currently required approvals and permits for the acquisition, construction, reconstruction, installation and/or equipping of the portion of the 2020A Project for which disbursement is made have been obtained from all applicable regulatory bodies; (f) for that portion of the 2020A Project being acquired, the seller has paid all contractors, subcontractors, and materialmen that have provided services or materials in connection with the portion of the 2020A Project for which disbursement is made hereby; and (g) upon payment of the disbursement hereby, sufficient amounts will remain on deposit in the 2020A Acquisition and Construction Account to complete the 2020A Project.

[CONSULTING ENGINEER]

Title:



**Dale Beasley Construction, LLC**

111 E Central Ave Ste A  
Howey in the Hills, FL 34737  
US  
407-616-8769  
joseph@teamdbc.com  
www.dalebeasleyconstruction.com

**INVOICE****BILL TO**

Windward CDD  
219 E Livingston St  
Orlando, FL 32801

**INVOICE** 8475  
**DATE** 08/03/2023  
**TERMS** Net 30  
**DUE DATE** 09/02/2023

**P.O. NUMBER**

Windward CDD-Punchout

**SALES REP**

Cameron DeWitt

DESCRIPTION	QTY	RATE	AMOUNT
SCOPE OF WORK			
1. MOBILIZATION	1	975.00	975.00
2. REMOVE & REPLACE SIDEWALK	450	10.00	4,500.00
3. REMOVE & REPLACE MIAMI CURB	120	51.39	6,166.80
4. REMOVE & REPLACE A CURB	133	51.39	6,834.87
5. GRADE/SOD DISTURBED AREA (BAHIA)	300	2.44	732.00
6. GRADE/SOD DISTURBED AREA (FLORATAM)	300	2.71	813.00
7. FILL DIRT	1	793.65	793.65
8. RESET CLEANOUTS/ METER BOXES	1	305.83	305.83

Subtotal: 21,121.15

**WINDWARD CDD PUNCHOUT**

**BALANCE DUE**

**\$21,121.15**