

***Windward  
Community Development District***

***Agenda***

***February 21, 2024***

# AGENDA

# *Windward*

## *Community Development District*

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219 East Livingston Street, Orlando, FL 32801

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

February 14, 2024

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, February 21, 2024 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 January 17, 2024 Board of Supervisors Meeting
4. Consideration of Resolution 2024-02 Relating to the General Election and Qualifying Period Procedures
5. Staff Reports
  - A. Attorney
    - i. Review of Ethics Training
  - B. Engineer
  - C. District Manager
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
  - D. Field Manager's Report
    - i. Consideration of Proposal for Well Abandonment Services from Wiggins Bros. Well Drilling, Inc.
6. Other Business
7. Supervisors' Requests
8. 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, **October 18, 2023** at 1:00 p.m. at 7813 Four Seasons Boulevard, Kissimmee, Florida.

Present and constituting a quorum were:

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

Also Present were:

Jason Showe	District Manager
Jay Lazarovich	District Counsel
David Kelly	District Engineer
Andy Hatton	Field Manager
Matt Shelton	Juniper Landscaping
Several Residents	

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Showe called the meeting to order, called the roll then led the pledge of allegiance.

**SECOND ORDER OF BUSINESS**

**Public Comment**

Summary of public comments: An explanation of the budget amendment and the reason for the budget increase, concerns with entry fountain, foxtail palms, retention wall, more trashcans, sequence of improvements, increase in irrigation repairs, workshop, positive changes in the community, deficit funding, increase in assessments, cost of water, reserves, method of preparing the budget.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the August 16, 2023 Meeting**

On MOTION by Ms. Akellino seconded by Mr. Clark with all in favor the minutes of the August 16, 2023 meeting were approved as presented.

**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2024-01 Amending the Fiscal Year 2023 Budget**

Mr. Showe stated this budget amendment recognizes the deficit funding from the developer.

On MOTION by Ms. Moss seconded by Mr. Clark with all in favor Resolution 2024-01 Amending the Fiscal Year 2023 Budget was approved.

**FIFTH ORDER OF BUSINESS**

**Consideration of Landscape Renewal**

Mr. Showe stated this is a request from Juniper for a 5% increase for their next fiscal year that starts November 1, which brings the total contract price to \$152,000. We do have those funds in the budget for next year. If the board is in favor of this, we will have counsel draft a front-end document. 5% is not unreasonable given what we are seeing in other districts. We do this month by month and we will get back with Juniper to see what that kind of contract arrangement would look like.

**SIXTH ORDER OF BUSINESS**

**Discussion of Landscape Bidding Process**

Mr. Showe stated there was a request that we describe the bidding process for a landscape contract. Any bid that you may reasonably expect to come in over \$198,000 we are required to do a public bid. We have to put an ad in the paper and take bids 30 days later. Given that this contract is at \$152,000 and other areas might be included we might be close to the bid threshold, and we will have to publicly bid it. If we believe the contract will be under that we can go out and get proposals from landscape maintenance companies. In this district you have the same landscaper for the HOA and the CDD and sometimes there are complications when there are two vendors working in the same community. Andy and I will craft a map of the areas to be maintained, work

with the engineer, put together a scope of services and that is what we would use to bid so that every bidder has the same scope.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Fiscal Year 2023 Audit  
Engagement Letter with Grau & Associates**

On MOTION by Ms. Renaud seconded by Mr. Clark with all in favor the engagement letter with Grau & Associates to perform the fiscal year 2023 audit was approved.

**EIGHTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

There being none, the next item followed.

**B. Engineer**

Mr. Kelly gave an overview of the engineer's report, copy of which was distributed at the meeting.

**C. Manager**

**i. Approval of Check Register**

On MOTION by Ms. Akellino 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. Ratification of Requisition No. 7**

On MOTION by Ms. Akellino seconded by Mr. Clark with all in favor requisition no. 7 was ratified.

**D. Field Manager's Report**

Mr. Hatton stated we are putting up the rest of the signs for the roundabout, the incoming gate from Mystic Dunes is broken and the parts are on order.

**NINTH ORDER OF BUSINESS****Other Business**

Mr. Clark stated if you want to bid the landscape maintenance contract, we need to confirm with the HOA what they are doing, but I feel that Juniper has turned a corner and are doing a better job. We have quite a bit invested with them with the new plantings that the developer has taken on.

Mr. Showe stated I don't know that we have another landscaper we can recommend. I don't know that we know of one that I could say you would get better service or a better deal all around. Juniper is involved in several large-scale projects, which makes it a challenge to bid them out because you have warranties with the landscaping you put in. There could be complications if you had to enforce that warranty with another company maintaining the plantings. We have seen improvement over the last few months. Our recommendation is to give it another six month and see where we are at that time.

Mr. Clark asked were they receptive to the month-to-month contract?

Mr. Showe stated I'm not sure, but if you approve that contract it is going to be month to month anyway because it will have a 30-day termination clause and if the board decided to terminate that contract you would give them 30-day's notice.

Mr. Morris stated if you are going to terminate them you have to coordinate that with the HOA.

On MOTION by Mr. Clark seconded by Ms. Renaud with all in favor the proposal from Juniper was approved and staff was authorized to draft an agreement for those services.

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

Additional audience comments: Weekly meetings with Juniper, irrigation concerns, disclosures made to new owners of the CDD.

**ELEVENTH ORDER OF BUSINESS****Adjournment**

On MOTION by Mr. Morris seconded by Mr. Clark with all in favor the meeting adjourned at 2:00 p.m.



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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION IV

## RESOLUTION 2024-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), *FLORIDA STATUTES*, AND REQUESTING THAT THE OSCEOLA COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

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

**WHEREAS**, the Board of Supervisors of the District (“**Board**”) seeks to implement Section 190.006(3), *Florida Statutes*, and to instruct the Osceola County Supervisor of Elections (“**Supervisor**”) to conduct the District’s elections by the qualified electors of the District at the general election (“**General Election**”).

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

1. **GENERAL ELECTION SEATS.** Seat 2, currently held by Jimmy Clark and Seat 3, currently held by Marvin Morris are scheduled for the General Election beginning in November 2024. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year, and for each subsequent election year.

2. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Osceola County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

3. **COMPENSATION.** Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

4. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

5. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election in November 2024, and for each subsequent General Election unless otherwise directed by the District's Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

6. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

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

8. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_ 2024.

**ATTEST:**

**WINDWARD COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/ Assistant Secretary

\_\_\_\_\_  
Chair/ Vice Chair, Board of Supervisors

## **EXHIBIT A**

### **NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Windward Community Development District (“District”) will commence at noon on June 10, 2024, and close at noon on June 14, 2024. Candidates must qualify for the office of Supervisor with the Osceola County Supervisor of Elections located at 2509 East Irlo Bronson Memorial Hwy., Kissimmee, FL 34744 with Phone Number (407) 742-6000. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Section 190.003, *Florida Statutes*. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Osceola County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Windward Community Development District has two (2) seats up for election, specifically seats 2 and 3. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 5, 2024, and in the manner prescribed by law for general elections.

For additional information, please contact the Osceola County Supervisor of Elections.

## SECTION V

# SECTION A

# SECTION 1



**From:** Kristen Trucco <ktrucco@lathamhluna.com>

**Subject:** CDD Ethics Training Requirement (Windward CDD)

**Date:** January 22, 2024 at 5:27:53 PM EST

**To:** "Clark, Jimmy" <JClark@KHOV.COM>, "Akellino, Gretta" <gakellino@khov.com>, Marvin Morris <marving99@yahoo.com>, "smoss@khov.com" <smoss@khov.com>, "Renaud, Carmen" <crenaud@khov.com>

**Cc:** Jason Showe <jshowe@gmscfl.com>, Stacie Vanderbilt <svanderbilt@gmscfl.com>, Jan Carpenter <JCarpenter@lathamhluna.com>, Audeliz Matos <amatos@lathamhluna.com>

Good afternoon, as requested at the last Board meeting, below is information to help you comply with the new ethics training required for all CDD Supervisors.

As a reminder, the new ethics training requirement applies to calendar year 2024. Therefore, you will need to certify that you completed this requirement on the Form 1 for calendar year 2024, due on July 1, 2025. As a second reminder, your Form 1 for calendar year 2023 is due on July 1, 2024 and, for the first time, is **required** to be submitted electronically via the Electronic Disclosure Management System at <https://disclosure.floridaethics.gov/Account/Login>.

### **Background:**

Beginning on January 1, 2024, Section 112.3142, *Florida Statutes*, requires each elected local officer of an independent special district and each person who is appointed to fill a vacancy for an unexpired term to complete four (4) hours of ethics training each calendar year. This ethics training must address, at a minimum: Section 8, Article II of the Florida Constitution; the Code of Ethics for Public Officers and Employees; and Florida's public records and public meetings laws \_\_\_\_\_

Training "hours" are permitted to be measured in 50-minute increments and a combination two hours of ethics training, one hour of open meetings training and one hour of public records training is sufficient to satisfy the four-hour requirement (See CEO 13-15 and CEO 13-24).

The training may be satisfied by completion of a continuing legal education class or other continuing professional education class, seminar or presentation, so long as the required subject matter is covered. We strongly recommend that you keep track of all of the ethics training you complete (including dates and times) since you will be required to self-certify on your annual Form 1 that you have completed the required ethics training for that year.

## Resources to complete the new requirement:

### (1) Free option:

-Website of the **Florida Commission on Ethics**

(<https://ethics.state.fl.us/Training/Training.aspx> and click "Training" located at the top of the page and then click "Training Opportunities")

-Website of the **Attorney General** (<https://www.myfloridalegal.com/open-government/training> and click "Training" located at the top of the page)

An example set to satisfy the requirement is: (a) the 58 min. "Voting Conflicts – Local Officers" video and the 50 min. "Gifts" video located on the **Florida Commission on Ethics** website to satisfy the two ethics hours needed; plus (b) the two hour "Public Meetings and Public Records Law" video located on the **Attorney General** website to satisfy the one public records hour needed and the one open meetings hour needed.

(2) FLC University (sponsored by the Florida League of Cities) offers an "On-Line Learning Library" with virtual training to fulfill the requirement. For more info., visit their website at <https://www.floridaleagueofcities.com/education-and-events/ethics-education> or contact FLC University at (407) 367-3443 or by email to [university@flcities.com](mailto:university@flcities.com).

### (3) Other sources that charge a fee:

-Florida Institute of Government (\$79): <https://iog.fsu.edu/online-ethics> We understand they are going to launch a new program specifically addressed to the new requirement on February 1, 2024.

-The Florida Ethics Institute (\$75): <https://floridaethics.org/courses/florida-ethics-law-4-hour-course/>

Additionally, the Florida Association of Special Districts has announced that they will offer a 4 hour course soon. We will keep you informed if we learn of new resources to satisfy this requirement and of any additional updates to the law.

Please feel free to contact us or your District Manager if you have questions.

***As a reminder, please be careful to not "Reply All" in order to maintain compliance with the Sunshine Laws. Thank you!***

**Kristen E. Trucco, Esq.**

**Jan Albanese Carpenter, Esq.**

Latham, Luna, Eden & Beaudine, LLP

201 S. Orange Avenue, Suite 1400

Orlando, Florida 32801

407-481-5800 Main

407-481-5872 Direct – Jan

407-481-5806 Direct - Kristen

# SECTION C

# SECTION 1

# Windward Community Development District

## Summary of Check Register

January 4, 2024 through February 7, 2024

Fund	Date	Check No.'s	Amount
General Fund	1/10/24	803-810	\$ 95,911.80
	1/17/24	811-814	\$ 11,903.92
	1/24/24	815	\$ 1,735.30
	1/25/24	816-818	\$ 650,723.10
	1/31/24	819-820	\$ 67,549.40
	2/7/24	821-823	\$ 5,114.10
	Total Amount		\$ 832,937.62

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/10/24	00041	12/20/23 17020	202312 320-53800-47100		*	375.00	
			LAKE MAINTENANCE DEC23				
				AQUATIC WEED MANAGEMENT, INC			375.00 000803
1/10/24	00018	1/05/24 19	202401 310-51300-31300		*	500.00	
			AMORT SCHED 2020A-2				
				DISCLOSURE SERVICES LLC			500.00 000804
1/10/24	00001	11/30/23 210	202311 320-53800-57400		*	285.00	
			GUARDHOUSE CLEANING				
		1/01/24 211	202401 310-51300-34000		*	3,443.92	
			MANAGEMENT FEES - JAN 24				
		1/01/24 211	202401 310-51300-35200		*	88.33	
			WEBSITE ADMIN - JAN 24				
		1/01/24 211	202401 310-51300-35100		*	154.58	
			INFORMATION TECH - JAN 24				
		1/01/24 211	202401 310-51300-31300		*	801.67	
			DISSEMINATION - JAN 24				
		1/01/24 211	202401 310-51300-51000		*	.06	
			OFFICE SUPPLIES				
		1/01/24 211	202401 310-51300-42000		*	28.84	
			POSTAGE				
		1/01/24 212	202401 320-53800-12000		*	1,476.00	
			FIELD MANAGEMENT - JAN 24				
				GOVERNMENTAL MANAGEMENT SERVICES			6,278.40 000805
1/10/24	00042	12/27/23 244338	202312 320-53800-46700		*	10,473.19	
			AWABUKII&SUSPENSUM PLANTS				
		12/27/23 244340	202312 320-53800-46400		*	5,883.90	
			IRRIGATION REPAIRS				
		12/27/23 244341	202312 320-53800-46400		*	2,020.33	
			IRRIGATION REPAIRS				
		12/27/23 244342	202312 320-53800-46700		*	1,106.26	
			ENDCAPS AT FSB & PEB PASS				
		12/27/23 244343	202312 320-53800-46700		*	489.60	
			EMERGENCY TREE REMOVAL				
		12/27/23 244344	202312 320-53800-46700		*	1,766.59	
			REPLACEMENT OF MAGNOLIA				
		12/27/23 244345	202312 320-53800-46400		*	1,315.04	
			IRRIGATION REPAIRS				
		12/27/23 244346	202312 320-53800-46700		*	1,635.00	
			KEY BAY DRAIN CLEANUP				
		1/02/24 245083	202401 320-53800-46800		*	12,725.44	
			LANDSCAPE MAINT - JAN24				
				JUNIPER LANDSCAPING OF FLORIDA, LLC			37,415.35 000806

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
1/10/24	00049	12/27/23 56104095	202312 320-53800-57400 PEST CONTROL - DEC23	MASSEY SERVICES INC	*	50.00	50.00 000807
1/10/24	00052	12/18/23 2145	202312 320-53800-47100 DISC POND MAINT - DEC23		*	1,200.00	
		12/18/23 2145	202312 320-53800-47100 TILL 2 PONDS - DEC23	TOOLE'S TRACTOR SERVICES & H2O	*	1,000.00	2,200.00 000808
1/10/24	00009	12/29/23 00262245	202312 320-53800-43100 7900 FOUR SEASONS		*	23.94	
		12/29/23 00262245	202312 320-53800-43100 7900 FOUR SEASON BLVD ODD		*	28.36	
		12/29/23 00262245	202312 320-53800-43100 7980 FOUR SEASONS BLVD GH		*	26.72	
		12/29/23 00262245	202312 320-53800-43100 0 FOUR SEASONS BLVD	TOHO WATER AUTHORITY	*	45,296.65	45,375.67 000809
1/10/24	00022	12/22/23 7167055	202312 310-51300-32300 TRUSTEE FEES S2018A1&A2	US BANK	*	3,717.38	3,717.38 000810
1/17/24	00014	12/31/23 S105064	202312 320-53800-57400 GATE REPAIR 12/19/23		*	70.00	
		1/08/24 13636	202401 320-53800-47000 WI-PAK MONTHLY SVC-JAN24	ACCESS CONTROL TECHNOLOGIES, INC.	*	120.00	190.00 000811
1/17/24	00010	1/11/24 9100 861	202312 320-53800-43000 24081 SANDY CREEK TRAIL		*	30.79	
		1/11/24 9100 861	202312 320-53800-43000 7980 FOUR SEASONS BLVD		*	178.31	
		1/11/24 9100 861	202312 320-53800-43000 79811 FOUR SEASONS ENT		*	786.30	
		1/11/24 9100 861	202312 320-53800-43000 77001 FOUR SEASONS BLVD		*	79.65	
		1/11/24 9100 861	202312 320-53800-43000 17031 KEY BAY TRL		*	26.20	
		1/11/24 9100 861	202312 320-53800-43000 78151 FOUR SEASONS		*	60.57	
		1/11/24 9100 861	202312 320-53800-43500 0000 FOUR SEASONS BLVD		*	1,530.00	
		1/11/24 9100 861	202312 320-53800-43000 21051 PEBBLE PASSAGE LN		*	69.43	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		1/11/24	9100 861 202312 320-53800-43000		*	30.79	
			79011 HANSON BAY PL				
		1/12/24	9100 861 202312 320-53800-43500		*	1,830.38	
			4 SEASONS PH1B SL				
		1/12/24	9101 537 202312 320-53800-43500		*	1,837.15	
			000 FOUR SEASONS BLVD				
			DUKE ENERGY				6,459.57 000812
1/17/24	00042	12/27/23	244339 202312 320-53800-46700		*	3,560.45	
			CORAL SHORE ENHANCEMENT				
		1/08/24	246376 202401 320-53800-46400		*	192.12	
			IRRIGATION REPAIRS				
		1/08/24	246377 202401 320-53800-46400		*	250.00	
			IRRIGATION REPAIRS				
		1/08/24	246378 202401 320-53800-46400		*	250.00	
			IRRIGATION REPAIRS				
		1/08/24	246379 202401 320-53800-46400		*	201.78	
			IRRIGATION REPAIRS				
			JUNIPER LANDSCAPING OF FLORIDA, LLC				4,454.35 000813
1/17/24	00045	12/31/23	7830-B 202312 320-53800-46900		*	800.00	
			CLEAN BASINFOUNTAIN DEC23				
			SITEX AQUATICS LLC				800.00 000814
1/24/24	00010	1/18/24	9100 861 202401 320-53800-43500		*	1,735.30	
			000 SAND HILL RD				
			DUKE ENERGY				1,735.30 000815
1/25/24	00042	11/30/23	241075 202311 320-53800-46700		*	138,468.54	
			PALM RMVL/FOXTAIL REPLCE				
		11/30/23	241076 202311 320-53800-46700		*	20,295.88	
			MODEL AREA UPGRADES				
		11/30/23	241077 202311 320-53800-46700		*	7,798.41	
			SANDY CREEK EXIT AREA				
		11/30/23	241078 202311 320-53800-46700		*	16,486.10	
			END CAPS/ANTILLES RND ABT				
		11/30/23	241082 202311 320-53800-46700		*	6,487.50	
			LIFT STATION ENHANCEMENT				
			JUNIPER LANDSCAPING OF FLORIDA, LLC				189,536.43 000816
1/25/24	00002	1/22/24	123194 202312 310-51300-31500		*	245.00	
			GENERAL COUNSEL - DEC 23				
		1/22/24	123195 202312 310-51300-31500		*	122.50	
			CONVEYANCE FEES				
			LATHAM,LUNA,EDEN & BEAUDINE,LLP				367.50 000817
			WWRD --WINDWARD-- ZYAN				



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/25/24	00025	1/24/24 012424	202401 300-20700-10000	ASSMNT TXFER - S2018	*	225,352.40	
		1/24/24 012424	202401 300-20700-10000	ASSMNT TXFER - S2020	*	235,466.77	
WINDWARD CDD/US BANK							460,819.17 000818
1/31/24	00011	1/15/24 18-021(7	202312 310-51300-31100	ENGINEERING FEE DEC23	*	123.75	
POULOS & BENNETT							123.75 000819
1/31/24	00009	1/23/24 00262245	202401 320-53800-43100	7700 FOUR SEASONS	*	67,425.65	
TOHO WATER AUTHORITY							67,425.65 000820
2/07/24	00041	1/31/24 17172	202401 320-53800-47100	LAKE MAINTENANCE JAN24	*	375.00	
AQUATIC WEED MANAGEMENT, INC							375.00 000821
2/07/24	00010	1/06/24 9100 861	202401 320-53800-43000	17031 KEY BAY TRL	*	30.79	
		2/01/24 9100 861	202401 320-53800-43500	000 SHADOW TREE LN	*	4,242.63	
DUKE ENERGY							4,273.42 000822
2/07/24	00042	1/12/24 246699	202401 320-53800-46400	IRRIGATION REPAIRS	*	465.68	
JUNIPER LANDSCAPING OF FLORIDA, LLC							465.68 000823
TOTAL FOR BANK A						832,937.62	
TOTAL FOR REGISTER						832,937.62	

## SECTION 2

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

***Unaudited Financial Reporting***  
***December 31, 2023***



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5	<u>Series 2020 - A1 Debt Service Income Statement</u>
6	<u>Series 2020 - A2 Debt Service Income Statement</u>
7	<u>Series 2018 Capital Projects Income Statement</u>
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9-10	<u>Month To Month</u>
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**Windward**  
**Community Development District**  
**Combined Balance Sheet**  
**December 31, 2023**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
Cash	\$ 1,426,877	\$ -	\$ -	\$ 1,426,877
Due From Developer	\$ 189,536	\$ -	\$ -	\$ 189,536
Due from Other	\$ 20,862	\$ -	\$ -	\$ 20,862
Due from General Fund	\$ -	\$ 460,819	\$ -	\$ 460,819
<b>Investments</b>				
Series 2018 A-1/A-2				
Reserve A-1	\$ -	\$ 121,730	\$ -	\$ 121,730
Reserve A-2	\$ -	\$ 145	\$ -	\$ 145
Revenue	\$ -	\$ 31,135	\$ -	\$ 31,135
Construction	\$ -	\$ -	\$ 5,507	\$ 5,507
Series 2020 A-1/A-2				
Reserve A-1	\$ -	\$ 127,656	\$ -	\$ 127,656
Reserve A-2	\$ -	\$ 76,637	\$ -	\$ 76,637
Revenue	\$ -	\$ 156,258	\$ -	\$ 156,258
Prepayment A-2	\$ -	\$ 684,100	\$ -	\$ 684,100
Construction	\$ -	\$ -	\$ 2,586,145	\$ 2,586,145
Cost of Issuance	\$ -	\$ -	\$ 31,949	\$ 31,949
<b>Total Assets</b>	<b>\$ 1,637,275</b>	<b>\$ 1,658,480</b>	<b>\$ 2,623,600</b>	<b>\$ 5,919,356</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 347,349	\$ -	\$ -	\$ 347,349
Due to Debt Service Fund	\$ 460,819	\$ -	\$ -	\$ 460,819
<b>Total Liabilities</b>	<b>\$ 808,168</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 808,168</b>
<b>Fund Balances:</b>				
Restricted for:				
Debt Service	\$ -	\$ 1,658,480	\$ -	\$ 1,658,480
Capital Projects	\$ -	\$ -	\$ 2,623,600	\$ 2,623,600
Unassigned	\$ 829,108	\$ -	\$ -	\$ 829,108
<b>Total Fund Balances</b>	<b>\$ 829,108</b>	<b>\$ 1,658,480</b>	<b>\$ 2,623,600</b>	<b>\$ 5,111,188</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 1,637,275</b>	<b>\$ 1,658,480</b>	<b>\$ 2,623,600</b>	<b>\$ 5,919,356</b>

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

	Adopted Budget	Prorated Budget Thru 12/31/23	Actual Thru 12/31/23	Variance
<b><u>Revenues</u></b>				
Assessments - Tax Roll	\$ 1,111,941	\$ 1,019,378	\$ 1,019,378	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 5,265	\$ 5,265
Deficit Funding	\$ 105,000	\$ 105,000	\$ 214,266	\$ 109,266
<b>Total Revenues</b>	<b>\$ 1,216,941</b>	<b>\$ 1,124,378</b>	<b>\$ 1,238,909</b>	<b>\$ 114,531</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisors Fees	\$ 4,800	\$ 1,200	\$ -	\$ 1,200
FICA Expense	\$ 367	\$ 92	\$ -	\$ 92
Engineering	\$ 16,000	\$ 4,000	\$ 649	\$ 3,351
Attorney	\$ 25,000	\$ 6,250	\$ 2,168	\$ 4,082
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Dissemination	\$ 9,620	\$ 2,405	\$ 2,905	\$ (500)
Annual Audit	\$ 6,500	\$ -	\$ -	\$ -
Trustee Fees	\$ 8,008	\$ 7,758	\$ 7,758	\$ -
Assessment Administration	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
Management Fees	\$ 41,327	\$ 10,332	\$ 10,332	\$ 0
Information Technology	\$ 1,855	\$ 464	\$ 464	\$ 0
Website Maintenance	\$ 1,060	\$ 265	\$ 265	\$ 0
Telephone	\$ 125	\$ 31	\$ -	\$ 31
Postage	\$ 800	\$ 200	\$ 85	\$ 115
Travel Per Diem	\$ 660	\$ 165	\$ -	\$ 165
Printing & Binding	\$ 500	\$ 125	\$ 23	\$ 102
Insurance	\$ 6,586	\$ 6,586	\$ 6,197	\$ 389
Legal Advertising	\$ 1,500	\$ 375	\$ -	\$ 375
Other Current Charges	\$ 2,000	\$ 500	\$ 119	\$ 381
Office Supplies	\$ 150	\$ 38	\$ 2	\$ 36
Property Appraiser	\$ 500	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 133,733</b>	<b>\$ 46,710</b>	<b>\$ 36,891</b>	<b>\$ 9,819</b>

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
<b><u>Operation &amp; Maintenance</u></b>				
<b>Field Expenditures</b>				
Field Services	\$ 17,712	\$ 4,428	\$ 4,428	\$ (0)
Facility Maintenance	\$ 10,000	\$ 2,500	\$ 450	\$ 2,050
Electric	\$ 158,992	\$ 39,748	\$ 36,153	\$ 3,595
Water & Sewer	\$ 531,795	\$ 132,949	\$ 315,394	\$ (182,445)
Security Building Maintenance	\$ 10,000	\$ 2,500	\$ 3,622	\$ (1,122)
Landscape Maintenance	\$ 237,545	\$ 59,386	\$ 37,687	\$ 21,699
Landscape Contingency	\$ 40,000	\$ 10,000	\$ 210,877	\$ (200,877)
Property Insurance	\$ 5,664	\$ 5,664	\$ 6,012	\$ (348)
Fountain Maintenance	\$ 14,600	\$ 3,650	\$ 3,029	\$ 621
Lake Maintenance	\$ 9,000	\$ 2,250	\$ 5,525	\$ (3,275)
Irrigation Repairs	\$ 25,000	\$ 6,250	\$ 12,339	\$ (6,089)
Lighting Maintenance	\$ 2,500	\$ 625	\$ -	\$ 625
Monument Maintenance	\$ 1,400	\$ 350	\$ 10,025	\$ (9,675)
Roadway Maintenance	\$ 9,000	\$ 2,250	\$ -	\$ 2,250
Contingency	\$ 10,000	\$ 2,500	\$ 10,260	\$ (7,760)
<b>Total Operations &amp; Maintenance Expenditures</b>	<b>\$ 1,083,208</b>	<b>\$ 275,050</b>	<b>\$ 655,800</b>	<b>\$ (380,750)</b>
<b>Total Expenditures</b>	<b>\$ 1,216,941</b>	<b>\$ 321,760</b>	<b>\$ 692,691</b>	<b>\$ (370,931)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 546,218</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 282,889</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 829,108</b>	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
<b>Revenues</b>				
Assessments - 2018 A1 Tax Roll	\$ 243,648	\$ 223,365	\$ 223,365	\$ -
Interest Income	\$ 250	\$ 63	\$ 2,837	\$ 2,774
<b>Total Revenues</b>	<b>\$ 243,898</b>	<b>\$ 223,428</b>	<b>\$ 226,202</b>	<b>\$ 2,774</b>
<b>Expenditures:</b>				
<b>Series 2018A-1</b>				
Interest - 11/1	\$ 92,495	\$ 92,495	\$ 92,495	\$ -
Principal - 5/1	\$ 60,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 92,495	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 244,990</b>	<b>\$ 92,495</b>	<b>\$ 92,495</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (1,092)</b>		<b>\$ 133,707</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 119,287</b>		<b>\$ 244,509</b>	
<b>Fund Balance - Ending</b>	<b>\$ 118,195</b>		<b>\$ 378,217</b>	



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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
<b>Revenues</b>				
Assessments - 2020 A1 Tax Roll	\$ 255,379	\$ 234,120	\$ 234,120	\$ -
Interest Income	\$ -	\$ -	\$ 4,958	\$ 4,958
<b>Total Revenues</b>	<b>\$ 255,379</b>	<b>\$ 234,120</b>	<b>\$ 239,078</b>	<b>\$ 4,958</b>
<b>Expenditures:</b>				
<b>Series 2020A-1</b>				
Interest - 11/1	\$ 86,926	\$ 86,926	\$ 86,926	\$ -
Principal - 5/1	\$ 80,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 86,926	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 253,853</b>	<b>\$ 86,926</b>	<b>\$ 86,926</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 1,527</b>		<b>\$ 152,152</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 95,755</b>		<b>\$ 225,311</b>	
<b>Fund Balance - Ending</b>	<b>\$ 97,281</b>		<b>\$ 377,463</b>	

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

	Adopted Budget	Prorated Budget Thru 12/31/23	Actual Thru 12/31/23	Variance
<b>Revenues</b>				
Assessments - 2020 A2 Direct	\$ 156,640	\$ -	\$ -	\$ -
Assessments - Prepayments	\$ -	\$ -	\$ 684,100	\$ 684,100
Interest Income	\$ -	\$ -	\$ 7,887	\$ 7,887
<b>Total Revenues</b>	<b>\$ 156,640</b>	<b>\$ -</b>	<b>\$ 691,987</b>	<b>\$ 691,987</b>
<b>Expenditures:</b>				
<b>Series 2020A-2</b>				
Interest - 11/1	\$ 78,320	\$ 78,320	\$ 78,320	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 580,000	\$ (580,000)
Interest - 5/1	\$ 78,320	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 156,640</b>	<b>\$ 78,320</b>	<b>\$ 658,320</b>	<b>\$ (580,000)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 33,667</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 205,085</b>		<b>\$ 868,988</b>	
<b>Fund Balance - Ending</b>	<b>\$ 205,085</b>		<b>\$ 902,655</b>	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
<b><u>Revenues</u></b>				
Interest	\$ -	\$ -	\$ 73	\$ 73
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73</b>	<b>\$ 73</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>\$ 73</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 5,434</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 5,507</b>	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
<b><u>Revenues</u></b>				
Interest	\$ -	\$ -	\$ 34,522	\$ 34,522
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,522</b>	<b>\$ 34,522</b>
<b><u>Expenditures:</u></b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 34,522</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 2,583,572</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 2,618,094</b>	

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

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b><u>Revenues</u></b>													
Assessments - Tax Roll	\$ -	\$ 339,020	\$ 680,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,019,378
Assessments - Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ 5,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,265
Deficit Funding	\$ 24,730	\$ -	\$ 189,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,266
<b>Total Revenues</b>	<b>\$ 24,730</b>	<b>\$ 344,285</b>	<b>\$ 869,894</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,238,909</b>
<b><u>Expenditures:</u></b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisors Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ 525	\$ 124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649
Attorney	\$ 1,548	\$ 252	\$ 368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,168
Arbitrage	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 1,302	\$ 802	\$ 802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,905
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ 4,041	\$ 3,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,758
Assessment Administration	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Management Fees	\$ 3,444	\$ 3,444	\$ 3,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,332
Information Technology	\$ 155	\$ 155	\$ 154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464
Website Maintenance	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 10	\$ 37	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Binding	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23
Insurance	\$ 6,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,197
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 39	\$ 40	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119
Office Supplies	\$ 0	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 18,258</b>	<b>\$ 9,857</b>	<b>\$ 8,776</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,891</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	\$ 1,476	\$ 1,476	\$ 1,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,428
Facility Maintenance	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	450
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric	\$ 12,190	\$ 12,175	\$ 11,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36,153
Water & Sewer	\$ 116,703	\$ 110,801	\$ 87,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	315,394
Security Building Maintenance	\$ 2,922	\$ 580	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,622
Landscape Maintenance	\$ 12,236	\$ 12,725	\$ 12,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	37,687
Landscape Contingency	\$ 2,310	\$ 189,536	\$ 19,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	210,877
Property Insurance	\$ 6,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,012
Fountain Maintenance	\$ 1,229	\$ 1,000	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,029
Lake Maintenance	\$ 2,575	\$ 375	\$ 2,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,525
Irrigation Repairs	\$ 2,080	\$ 1,040	\$ 9,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,339
Lighting Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Monument Maintenance	\$ 10,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,025
Roadway Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ 7,050	\$ 3,090	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,260
<b>Total Operations &amp; Maintenance Expenses</b>	<b>\$ 176,808</b>	<b>\$ 332,799</b>	<b>\$ 146,193</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>655,800</b>
<b>Total Expenditures</b>	<b>\$ 195,066</b>	<b>\$ 342,656</b>	<b>\$ 154,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>692,691</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (170,336)</b>	<b>\$ 1,629</b>	<b>\$ 714,925</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>546,218</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	\$76,637	
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)
SPECIAL CALL - 05/01/23		(\$410,000)
SPECIAL CALL - 08/01/23		(\$410,000)
SPECIAL CALL - 11/01/23		(\$580,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$2,980,000</b>



**Windward**  
**Community Development District**  
**Special Assessment Receipts**  
**Fiscal Year 2024**

ON ROLL ASSESSMENTS							Gross	\$ 1,182,916.77	\$ 259,200.00	\$ 271,680.00	\$ 1,713,796.77
								\$ 1,111,941.76	\$ 243,648.00	\$ 255,379.20	\$ 1,610,968.96
							ASSESSED THROUGH COUNTY				
							69.02%	15.12%	15.85%	100.00%	
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Discount/Penalty</i>	<i>Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>General Fund</i>	<i>S2018 A1 DSF Portion</i>	<i>S2020 A1 DSF Portion</i>	<i>Total</i>	
11/10/23	ACH	\$13,271.45	\$0.00	(\$265.43)	\$0.00	\$13,006.02	\$8,977.17	\$1,967.07	\$2,061.78	\$13,006.02	
11/24/23	ACH	\$487,921.16	\$0.00	(\$9,758.42)	\$0.00	\$478,162.74	\$330,043.06	\$72,318.83	\$75,800.85	\$478,162.74	
12/11/23	ACH	\$975,842.37	\$0.00	(\$19,516.85)	\$0.00	\$956,325.52	\$660,086.14	\$144,637.67	\$151,601.71	\$956,325.52	
12/28/23	ACH	\$29,968.23	\$0.00	(\$599.37)	\$0.00	\$29,368.86	\$20,271.32	\$4,441.84	\$4,655.70	\$29,368.86	
<b>TOTAL</b>		<b>\$ 1,507,003.21</b>	<b>\$ -</b>	<b>\$ (30,140.07)</b>	<b>\$ -</b>	<b>\$ 1,476,863.14</b>	<b>\$ 1,019,377.69</b>	<b>\$ 223,365.41</b>	<b>\$ 234,120.04</b>	<b>\$ 1,476,863.14</b>	

92%	Gross Percent Collected
\$ 134,105.82	Balance Remaining to Collect

**DIRECT BILL ASSESSMENTS**

K. Hovnanian at Mystic Dunes, LLC					
			Net Assessments	\$131,120.00	\$131,120.00
<i>Date Received</i>	<i>Due Date</i>	<i>Check No.</i>	<i>Net Assessed</i>	<i>Amount Received</i>	<i>Debt Service Fund 2020 A2</i>
	4/1/24		\$65,560.00		\$0.00
	10/1/24		\$65,560.00		\$0.00
			<b>\$ 131,120.00</b>	<b>\$ -</b>	<b>\$ -</b>

# SECTION D

# SECTION 1

**PROPOSAL**  
**WIGGINS BROS. WELL DRILLING, INC.**  
P.O. Box 1314  
Sorrento, FL 32776  
(352) 383-5935 (352) 383-0517 – Fax

PROPOSAL SUBMITTED TO:  
WINDWARD CDD  
AHATTON@GMSOFL.OOM

PHONE  
(352) 551-3229

DATE  
JAN. 6, 2024

STREET  
219 E. LIVINGSTON STREET

JOB LOCATION  
KEY BAY TRAIL, KISSIMMEE

CITY, STATE & ZIP CODE  
ORLANDO, FL 32801

ABANDONMENT OF EXISTING 4" WELL

INCLUDES:

REMOVING PUMP OUT OF WELL TO MEASURE DEPTH TO DETERMINE GROUT REQUIRED TO PROPERLY ABANDON WELL.  
LABOR TO PULL PUMP & MEASURE \$1,200.00

WE THINK WE FOUND A WELL COMPLETION REPORT FOR THIS WELL AFTER WE MEASURE THE WELL THAT WILL TELL US IF THIS IS TRUE. THE WELL REPORT WE FOUND INDICATES THAT THE WELL IS 275' DEEP. IF THAT IS THE CASE THE PROJECTED AMOUNT OF GROUT TO FILL WELL WILL TAKE APPROXIMATELY THE FOLLOWING AMOUNTS.

35 – BAGS OF COURSE BENTONITE CHIPS, 4 BAGS OF PORTLAND CEMENT GROUT. \$4,425.00

ABANDONMENT COST UP TO 35 BAGS BENTONITE AND 4 BAGS PORTLAND **TOTAL \$5,625.00**

\*\*\*IF GREATER THAN 35 BAGS OF BENTONITE USED ADDITIONAL COST PER BAG \$42.00 PER BAG

\*\*\*IF GREATER THAN 4 BAGS OF PORTLAND CEMENT IS USED ADDITIONAL COST PER BAG IS \$45.00 PER BAG

\*\*\*WELL CASING WILL BE CUT OFF BELOW GRADE

\*\*\*ANY REMAINING MATERIAL SUCH A FENCING, CONCRETE, WATER SOFTNER, TANKS, TREES SHALL BE DISPOSED OF BY OWNER

**We propose** hereby to furnish material & labor complete in accordance with above specification, for the sum of:

FIVE THOUSAND SIX HUNDRED TWENTY FIVE AND NO/100 ----- dollars (\$5,625.00 )

**PAYMENT TO BE PAID IN FULL WHEN JOB IS COMPLETED**

All material is guaranteed to be specified. All work to be completed in a workmanlike manner according to standard practices. Any alterations or deviation from above specifications involving extra cost will be executed. Only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance

**Authorized Signature**

NOTE: This proposal may be withdrawn  
By us if not accepted within 30 days

**Acceptance of Proposal** – The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: \_\_\_\_\_

Signature \_\_\_\_\_