

***Windward
Community Development District***

Agenda

July 17, 2024

AGENDA

Windward

Community Development District

219 East Livingston Street, Orlando, FL 32801

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

June 10, 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, July 17, 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. Pledge of Allegiance
3. Public Comment Period
4. Approval of Minutes of the June 19th Board of Supervisors Meeting
5. Public Hearing
 - A. Consideration of Resolution 2024-05 Adopting the Fiscal Year 2025 Proposed Budget and Appropriating Funds
 - B. Consideration of Resolution 2024-06 Imposing Special Assessments and Certifying an Assessment Roll
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager
 - D. District Manager
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Review of Task List
7. Other Business
8. Supervisors' Requests
9. 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, **June 19, 2024** at 1:00 p.m. at 7813 Four Seasons Boulevard, Kissimmee, Florida.

Present and constituting a quorum were:

Jimmy Clark	Chairman
Marvin Morris	Assistant Secretary
Gretta Akellino	Assistant Secretary
Carmen Renaud	Assistant Secretary

Also Present were:

Jason Showe	District Manager
Kristen Trucco	District Counsel
Stephen Saha	District Engineer <i>by telephone</i>
Thomas Santos	Field Manager
Clayton Smith	Field Manager
Several Residents	

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment

Ms. Batts stated today is a national holiday and I would like to think in the future we would not have the meeting on Juneteenth or any national holiday.

Several residents commented on the following: excessive landscaping, cost of operating the fountain, unneeded uplighting, cost of landscape budget, mismanagement of irrigation system, irrigation clocks, missing trees, selection of landscape contractor should be made after more residents are on the CDD and HOA boards, condition of dog park, recoup damages from landscape company, exposed conduits by trail, request for the pledge of allegiance be recited before each meeting.

THIRD ORDER OF BUSINESS**Approval of the Minutes of the May 13, 2024 Meeting**

On MOTION by Ms. Akellino seconded by Mr. Clark with all in favor the minutes of the May 13, 2024 meeting were approved.

FOURTH ORDER OF BUSINESS**Presentation of Fiscal Year 2023 Audit Report**

Mr. Showe stated in the letter to management there were no current year or prior year findings or recommendations and this is a clean audit.

On MOTION by Ms. Renaud seconded by Ms. Akellino with all in favor the fiscal year 2023 audit was accepted and staff was directed to transmit the final report to the State of Florida.

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

Ms. Trucco stated we had a call with the district engineer to confirm which tracts have received their certificates of completion. We have asked him to do a walk through to confirm which tracts we are adding to the CDD. He also has to sign a certificate as the district engineer certifying those tracts have received all the necessary approvals for the CDD to own and maintain them and for us to sign off on the deed. KHov has been assisting us in getting all the necessary signatures. We will continue to update you on that progress.

HP1713 goes into effect July 1, 2024 and it has many provisions that apply to special districts but only two apply to CDDs and that is covered in this handout. This states that by October 1st of each fiscal year starting October 1, 2024 all CDDs must prepare a list of goals and objectives for each program and activity undertaken by the CDD as well as performance measuring standards. By December 1st of each year beginning December 1, 2024 the CDD has to determine if they have met those goals and objectives and prepare a report that they publish on their website that states the performance measurement standard that they use to determine whether or not they met their goals and objectives. This is something that before October 1st of each fiscal year each board will have to adopt and prepare a list of goals and objectives and by December 1s of each following year the CDD will have to publish the results of those goals and objectives on the district's website.

District management will prepare a list of goals and objectives and bring them to this board at your August or September meeting so that you can approve that form and tailor specific goals and objectives of the CDD.

The house bill also repealed section 190.047, that required CDDs to hold a referendum and general election on the question of incorporation, that CDDs can actually incorporate and become their own city and this statute section requires them to take additional steps by holding a referendum and general election, that section has been repealed and is no longer in effect as of July 1, 2024.

Mr. Showe stated since this affects all of our districts, we are preparing some generic goals and objectives since the timeline is short with the intent that the following year, we can tailor them specific to each district.

B. Engineer

There being no comments, the next item followed.

C. Field Manager – Consideration of Proposals for Landscape Services

Mr. Showe stated given the dollar amounts of the contract, we had to do a bid process by advertising in the newspaper, gave the bidders about three weeks, accepted the bids and staff has complied those bids. We sent to the board a summary of the bids and you have that in front of you today.

Mr. Smith stated I am director of field services for GMS and I have worked with a lot of landscapers in a lot of communities, our intent is to always to help community pride and deliver that at a level of cost that is comparable for a community. This is one of the biggest responses I have seen for a landscape bid. We would like to deliver a landscaper to the community who can thrive here and partner with the community

After discussion of the new scope of services, lack of specificity in current scope, accountability, contractor with pride in their service, responsiveness of contractor, joint contract with HOA, regular reports, irrigation source, the board took the following action.

Mr. Morris moved to reject all bids, there being no second, the motion failed for lack of a second.

On MOTION by Mr. Clark seconded by Ms. Renaud with all in favor Brightview, Duval, Floralawn and Prince and Sons were short listed and will be asked to make a presentation at a special meeting to be held on July 10, 2024 at 1:00 p.m.

D. Manager

i. Approval of Check Register

On MOTION by Ms. Akellino seconded by Ms. Renaud 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. Review of Task List

An updated task list will be provided at the next meeting.

SIXTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

SEVENTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Akellino seconded by Ms. Renaud with all in favor the meeting adjourned at 2:14 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

RESOLUTION 2024-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2024, submitted to the Board of Supervisors (“**Board**”) of the Windward Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2025**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

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

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

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Windward Community Development District for the Fiscal Year Ending September 30, 2025.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2025, the sum of \$ 2,867,277 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ <u>1,386,144</u>
DEBT SERVICE FUND SERIES 2018 A1	\$ <u>385,819</u>
DEBT SERVICE FUND SERIES 2020 A1	\$ <u>387,189</u>
DEBT SERVICE FUND SERIES 2020 A2	\$ <u>658,125</u>
CAPITAL RESERVE FUNDS	\$ <u>50,000</u>
TOTAL ALL FUNDS	\$ <u>2,867,277</u>

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2025 or within 60 days following the end of the Fiscal Year 2025 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 17th DAY OF JULY, 2024.

ATTEST:

**WINDWARD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By:_____

Its:_____

Exhibit A: Adopted Budget for Fiscal Year 2025

Exhibit A
Adopted Budget for Fiscal Year 2025

[FY 2025 Budget follows]

Windward
Community Development District

Proposed Budget
FY 2025



Table of Contents

1-2	General Fund
3-7	General Fund Narrative
8	Debt Service Fund Series 2018 A-1
9-10	Amortization Schedule Series 2018 A-1
11	Debt Service Fund Series 2020 A-1
12-13	Amortization Schedule Series 2020 A-1
14	Debt Service Fund Series 2020 A-2
15	Amortization Schedule Series 2020 A-2
16	Capital Reserve Fund

Windward

Community Development District

Proposed Budget General Fund

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
Revenues					
Assessments - Tax Roll/Direct	\$ 1,111,941	\$ 1,110,585	\$ 1,356	\$ 1,111,941	\$ 1,378,623
Miscellaneous Revenue	\$ -	\$ 7,521	\$ 3,761	\$ 11,282	\$ 7,521
Deficit Funding	\$ 105,000	\$ 214,266	\$ 362,822	\$ 577,088	\$ -
Total Revenues	\$ 1,216,941	\$ 1,332,373	\$ 367,938	\$ 1,700,311	\$ 1,386,144
Expenditures					
<i>Administrative</i>					
Supervisors Fees	\$ 4,800	\$ -	\$ 1,600	\$ 1,600	\$ 4,800
FICA Expense	\$ 367	\$ -	\$ 122	\$ 122	\$ 367
Engineering	\$ 16,000	\$ 5,811	\$ 10,189	\$ 16,000	\$ 16,000
Attorney	\$ 25,000	\$ 12,749	\$ 8,333	\$ 21,082	\$ 25,000
Arbitrage	\$ 900	\$ 450	\$ 450	\$ 900	\$ 900
Dissemination	\$ 9,620	\$ 7,913	\$ 3,707	\$ 11,620	\$ 10,101
Annual Audit	\$ 6,500	\$ 6,500	\$ -	\$ 6,500	\$ 6,500
Trustee Fees	\$ 8,008	\$ 7,758	\$ -	\$ 7,758	\$ 8,008
Assessment Administration	\$ 5,300	\$ 5,300	\$ -	\$ 5,300	\$ 5,565
Management Fees	\$ 41,327	\$ 27,551	\$ 13,776	\$ 41,327	\$ 45,000
Information Technology	\$ 1,855	\$ 1,237	\$ 618	\$ 1,855	\$ 1,948
Website Maintenance	\$ 1,060	\$ 707	\$ 353	\$ 1,060	\$ 1,113
Telephone	\$ 125	\$ -	\$ 125	\$ 125	\$ 125
Postage	\$ 800	\$ 670	\$ 1,021	\$ 1,692	\$ 800
Travel Per Diem	\$ 660	\$ -	\$ 220	\$ 220	\$ 660
Printing & Binding	\$ 500	\$ 60	\$ 347	\$ 407	\$ 500
Insurance	\$ 6,586	\$ 6,197	\$ -	\$ 6,197	\$ 6,817
Legal Advertising	\$ 1,500	\$ 583	\$ 917	\$ 1,500	\$ 1,500
Other Current Charges	\$ 2,000	\$ 429	\$ 400	\$ 829	\$ 2,000
Office Supplies	\$ 150	\$ 4	\$ 20	\$ 24	\$ 150
Property Appraiser	\$ 500	\$ 261	\$ -	\$ 261	\$ 500
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 133,733	\$ 84,356	\$ 42,198	\$ 126,554	\$ 138,529

Windward

Community Development District

Proposed Budget General Fund

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
<i><u>Operation & Maintenance</u></i>					
Field Services	\$ 17,712	\$ 11,808	\$ 5,904	\$ 17,712	\$ 18,598
General Repairs and Maintenance	\$ 10,000	\$ 450	\$ 3,333	\$ 3,783	\$ 18,500
Electric	\$ 158,992	\$ 97,063	\$ 48,400	\$ 145,463	\$ 160,009
Water & Sewer	\$ 531,795	\$ 673,367	\$ 200,936	\$ 874,303	\$ 602,808
Security Building Maintenance	\$ 10,000	\$ 10,209	\$ 6,716	\$ 16,925	\$ 15,000
Landscape Maintenance	\$ 237,545	\$ 101,314	\$ 50,902	\$ 152,216	\$ 237,000
Landscape Contingency	\$ 40,000	\$ 234,177	\$ 24,000	\$ 258,177	\$ 50,000
Property Insurance	\$ 5,664	\$ 6,012	\$ -	\$ 6,012	\$ 10,000
Fountain Maintenance	\$ 14,600	\$ 7,759	\$ 4,000	\$ 11,759	\$ 14,600
Lake Maintenance	\$ 9,000	\$ 14,200	\$ 7,900	\$ 22,100	\$ 22,100
Irrigation Repairs	\$ 25,000	\$ 19,905	\$ 12,268	\$ 32,173	\$ 30,000
Lighting Maintenance	\$ 2,500	\$ -	\$ 833	\$ 833	\$ -
Monument Maintenance	\$ 1,400	\$ 10,025	\$ 467	\$ 10,492	\$ -
Roadway Maintenance	\$ 9,000	\$ -	\$ 3,000	\$ 3,000	\$ 9,000
Contingency	\$ 10,000	\$ 15,476	\$ 3,333	\$ 18,809	\$ 10,000
<u>Total Operation & Maintenance</u>	\$ 1,083,208	\$ 1,201,764	\$ 371,992	\$ 1,573,756	\$ 1,197,615
<i><u>Other Expenditures</u></i>					
Capital Reserves - Transfer	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<u>Total Other Expenditures</u>	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Expenditures	\$ 1,216,941	\$ 1,286,120	\$ 414,191	\$ 1,700,311	\$ 1,386,144
Excess Revenues/(Expenditures)	\$ -	\$ 46,253	\$ (46,253)	\$ -	\$ -

Net Assessment	\$ 1,378,623
Collection Cost (6%)	\$ 87,997
Gross Assessment	\$ 1,466,620

Number of Units 553

Gross Per Unit \$ 2,652
Net Per Unit \$ 2,493

Gross Per Unit Comparison		
FY2024 Gross	FY2025 Gross	Increase/(Decrease)
\$ 2,139	\$ 2,652	\$ 513

Windward
Community Development District
GENERAL FUND BUDGET

REVENUES:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to received \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. The District anticipates 12 meetings per year, with 2 Board members receiving payment for their attendance at each meeting.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from the Board of Supervisor checks.

Engineering

The District's engineer, Poulos & Bennett, will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review of invoices and requisitions, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Latham, Shuker, Eden & Beaudine, will be providing general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Arbitrage

The District has contracted with AMTEC an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2018A-1, 2020-A1, and 2020-A2 Special Assessment Revenue Bonds.

Windward
Community Development District
GENERAL FUND BUDGET

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. Governmental Management Services – Central Florida, LLC provides these services.

Description	Monthly	Annual
Dissemination	\$801.67	\$9,620.04
Re-Amortization		\$480.96
Total		\$10,101

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. Grau & Associates provides these services.

Trustee Fees

The District will pay annual trustee fees for the Series 2018A-1, 2020A-1 & 2020A-2 Special Assessment Revenue Bonds that are deposited with a Trustee at USBank.

Assessment Administration

The District has contracted with Governmental Management Services-CF, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Management Fees

The District has contracted with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, budget preparation, all financial reporting, annual audit, etc.

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Governmental Management Services – Central Florida, LLC provides these services.

Windward
Community Development District
GENERAL FUND BUDGET

Telephone

Telephone and fax machine.

Postage

The District incurs charges for mailing of agenda packages, overnight deliveries, checks for vendors and other required correspondence.

Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Insurance

The District's general liability and public officials liability insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc in a newspaper of general circulation.

Other Current Charges

Represents any miscellaneous expenses incurred during the fiscal year such as bank fees, deposit slips, stop payments, etc.

Office Supplies

The District incurs charges for office supplies that need to be purchased during the fiscal year.

Property Appraiser

Represents a fee charged by Osceola County Property Appraiser's office for assessment administration services.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for \$175. This is the only expense under this category for the District.

Windward
Community Development District
GENERAL FUND BUDGET

Operation and Maintenance:

Field Services

Governmental Management Services – Central Florida, LLC provides onsite field management of contracts for the District such as landscape and lake maintenance. Services to include bimonthly onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

General Repairs and Maintenance

Represents estimated costs for facility maintenance.

Electric

Represents estimated costs for electrical accounts with Duke Energy for entrance lighting, irrigation meters and other District areas.

Water & Sewer

Represents estimated costs for water & sewer services with Toho Water Authority for fountain, guardhouse, irrigation meters and other District areas.

Security Building Maintenance

Represents estimated costs for any repairs and maintenance to the guardhouse.

Landscape Maintenance

The District will maintain the landscaping within the common areas of the District after installation of landscape material has been completed. Juniper Landscaping of Florida, LLC provides these services.

Description	Monthly	Annual
Landscape Maintenance	\$19,500	\$234,000
Contingency		\$3,000
Total		\$237,000

Landscape Contingency

Represents estimated costs for any additional landscape expenses not covered under the monthly landscape maintenance contract.

Property Insurance

Represents estimated costs for the annual coverage of property insurance. Coverage will be provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Windward
Community Development District
GENERAL FUND BUDGET

Fountain Maintenance

The District will schedule the regularly cleaning and treatment of the fountain maintained by the District. The District will be contracting with Sitex Aquatics, LLC.

Description	Monthly	Annual
Fountain Maintenance	\$800	\$9,600
Contingency		\$5,000
Total		\$14,600

Lake Maintenance

Represents estimated costs for the maintenance of any ponds and lakes located within the District. Aquatic Weed Management, Inc provides these services.

Irrigation Repairs

Represents estimated costs for any repairs to the irrigation system.

Roadway Maintenance

Represents estimated costs for any sidewalk or roadway maintenance for areas maintained by the District.

Contingency

Represents any additional field expense that may not have been provided for in the budget.

Other Expenditures:

Capital Reserves - Transfer

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Windward
Community Development District
Proposed Budget
Debt Service Fund
Series 2018 A-1

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
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Revenues

Special Assessments - 2018 A1	\$ 243,648	\$ 243,351	\$ 297	\$ 243,648	\$ 243,648
Interest Income	\$ 250	\$ 9,151	\$ 4,575	\$ 13,726	\$ 6,863
Carry Forward Surplus	\$ 119,287	\$ 122,923	\$ -	\$ 122,923	\$ 135,308
Total Revenues	\$ 363,185	\$ 375,425	\$ 4,873	\$ 380,298	\$ 385,819

Expenditures

Series 2018A-1

Interest - 11/1	\$ 92,495	\$ 92,495	\$ -	\$ 92,495	\$ 90,965
Principal - 5/1	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
Interest - 5/1	\$ 92,495	\$ 92,495	\$ -	\$ 92,495	\$ 90,965
Total Expenditures	\$ 244,990	\$ 244,990	\$ -	\$ 244,990	\$ 241,930
Excess Revenues/(Expenditures)	\$ 118,195	\$ 130,435	\$ 4,873	\$ 135,308	\$ 143,889

*Carry forward less amount in Reserve funds.

<u>Series 2018A-1</u>	
Interest - 11/1/2025	\$89,435
Total	\$89,435

Number of Units	Net per Unit	Net Assessment
270	\$902	\$243,648

Windward
Community Development District
Series 2018 A-1 Special Assessment Bonds
Amortization Schedule

Date		Balance	Principal		Interest		Total
11/01/24	\$	3,195,000.00	\$	-	\$	90,965.00	\$ 243,460.00
05/01/25	\$	3,195,000.00	\$	60,000.00	\$	90,965.00	
11/01/25	\$	3,135,000.00	\$	-	\$	89,435.00	\$ 240,400.00
05/01/26	\$	3,135,000.00	\$	65,000.00	\$	89,435.00	
11/01/26	\$	3,070,000.00	\$	-	\$	87,777.50	\$ 242,212.50
05/01/27	\$	3,070,000.00	\$	65,000.00	\$	87,777.50	
11/01/27	\$	3,005,000.00	\$	-	\$	86,120.00	\$ 238,897.50
05/01/28	\$	3,005,000.00	\$	70,000.00	\$	86,120.00	
11/01/28	\$	2,935,000.00	\$	-	\$	84,335.00	\$ 240,455.00
05/01/29	\$	2,935,000.00	\$	75,000.00	\$	84,335.00	
11/01/29	\$	2,860,000.00	\$	-	\$	82,422.50	\$ 241,757.50
05/01/30	\$	2,860,000.00	\$	80,000.00	\$	82,422.50	
11/01/30	\$	2,780,000.00	\$	-	\$	80,142.50	\$ 242,565.00
05/01/31	\$	2,780,000.00	\$	85,000.00	\$	80,142.50	
11/01/31	\$	2,695,000.00	\$	-	\$	77,720.00	\$ 242,862.50
05/01/32	\$	2,695,000.00	\$	90,000.00	\$	77,720.00	
11/01/32	\$	2,605,000.00	\$	-	\$	75,155.00	\$ 242,875.00
05/01/33	\$	2,605,000.00	\$	95,000.00	\$	75,155.00	
11/01/33	\$	2,510,000.00	\$	-	\$	72,447.50	\$ 242,602.50
05/01/34	\$	2,510,000.00	\$	100,000.00	\$	72,447.50	
11/01/34	\$	2,410,000.00	\$	-	\$	69,597.50	\$ 242,045.00
05/01/35	\$	2,410,000.00	\$	105,000.00	\$	69,597.50	
11/01/35	\$	2,305,000.00	\$	-	\$	66,605.00	\$ 241,202.50
05/01/36	\$	2,305,000.00	\$	110,000.00	\$	66,605.00	
11/01/36	\$	2,195,000.00	\$	-	\$	63,470.00	\$ 240,075.00
05/01/37	\$	2,195,000.00	\$	115,000.00	\$	63,470.00	
11/01/37	\$	2,080,000.00	\$	-	\$	60,192.50	\$ 238,662.50
05/01/38	\$	2,080,000.00	\$	125,000.00	\$	60,192.50	
11/01/38	\$	1,955,000.00	\$	-	\$	56,630.00	\$ 241,822.50
05/01/39	\$	1,955,000.00	\$	130,000.00	\$	56,630.00	
11/01/39	\$	1,825,000.00	\$	-	\$	52,925.00	\$ 239,555.00
05/01/40	\$	1,825,000.00	\$	140,000.00	\$	52,925.00	
11/01/40	\$	1,685,000.00	\$	-	\$	48,865.00	\$ 241,790.00
05/01/41	\$	1,685,000.00	\$	145,000.00	\$	48,865.00	
11/01/41	\$	1,540,000.00	\$	-	\$	44,660.00	\$ 238,525.00
05/01/42	\$	1,540,000.00	\$	155,000.00	\$	44,660.00	
11/01/42	\$	1,385,000.00	\$	-	\$	40,165.00	\$ 239,825.00
05/01/43	\$	1,385,000.00	\$	165,000.00	\$	40,165.00	
11/01/43	\$	1,220,000.00	\$	-	\$	35,380.00	\$ 240,545.00

Windward
Community Development District
Series 2018 A-1 Special Assessment Bonds
Amortization Schedule

Date		Balance	Principal		Interest		Total
05/01/44	\$	1,220,000.00	\$	175,000.00	\$	35,380.00	
11/01/44	\$	1,045,000.00	\$	-	\$	30,305.00	\$ 240,685.00
05/01/45	\$	1,045,000.00	\$	185,000.00	\$	30,305.00	
11/01/45	\$	860,000.00	\$	-	\$	24,940.00	\$ 240,245.00
05/01/46	\$	860,000.00	\$	195,000.00	\$	24,940.00	
11/01/46	\$	665,000.00	\$	-	\$	19,285.00	\$ 239,225.00
05/01/47	\$	665,000.00	\$	210,000.00	\$	19,285.00	
11/01/47	\$	455,000.00	\$	-	\$	13,195.00	\$ 242,480.00
05/01/48	\$	455,000.00	\$	220,000.00	\$	13,195.00	
11/01/48	\$	235,000.00	\$	-	\$	6,815.00	\$ 240,010.00
05/01/49	\$	235,000.00	\$	235,000.00	\$	6,815.00	\$ 241,815.00
			\$	3,195,000.00	\$	2,919,100.00	\$ 6,266,595.00

Windward
Community Development District
Proposed Budget
Debt Service Fund
Series 2020 A-1

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
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Revenues

Special Assessments - 2020 A1	\$ 255,379	\$ 255,068	\$ 312	\$ 255,379	\$ 255,379
Interest Income	\$ -	\$ 14,501	\$ 7,251	\$ 21,752	\$ 10,876
Carry Forward Surplus	\$ 95,755	\$ 97,655	\$ -	\$ 97,655	\$ 120,934
Total Revenues	\$ 351,134	\$ 367,224	\$ 7,562	\$ 374,786	\$ 387,189

Expenditures

Series 2020A-1

Interest - 11/1	\$ 86,926	\$ 86,926	\$ -	\$ 86,926	\$ 85,726
Principal - 5/1	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ 85,000
Interest - 5/1	\$ 86,926	\$ 86,926	\$ -	\$ 86,926	\$ 85,726
Total Expenditures	\$ 253,853	\$ 253,853	\$ -	\$ 253,853	\$ 256,453
Excess Revenues/(Expenditures)	\$ 97,281	\$ 113,371	\$ 7,562	\$ 120,934	\$ 130,736

*Carry forward less amount in Reserve funds.

<u>Series 2020 A-1</u>	
Interest - 11/1/2025	\$84,451
Total	\$84,451

Number of Units	Net per Unit	Net Assessment
283	\$902	\$255,379

Windward
Community Development District
Series 2020 A-1 Special Assessment Bonds
Amortization Schedule

Date		Balance	Principal		Interest		Total
11/01/24	\$	3,995,000.00	\$	-	\$	85,726.25	\$ 252,652.50
05/01/25	\$	3,995,000.00	\$	85,000.00	\$	85,726.25	\$ -
11/01/25	\$	3,910,000.00	\$	-	\$	84,451.25	\$ 255,177.50
05/01/26	\$	3,910,000.00	\$	85,000.00	\$	84,451.25	\$ -
11/01/26	\$	3,825,000.00	\$	-	\$	82,900.00	\$ 252,351.25
05/01/27	\$	3,825,000.00	\$	90,000.00	\$	82,900.00	\$ -
11/01/27	\$	3,735,000.00	\$	-	\$	81,257.50	\$ 254,157.50
05/01/28	\$	3,735,000.00	\$	90,000.00	\$	81,257.50	\$ -
11/01/28	\$	3,645,000.00	\$	-	\$	79,615.00	\$ 250,872.50
05/01/29	\$	3,645,000.00	\$	95,000.00	\$	79,615.00	\$ -
11/01/29	\$	3,550,000.00	\$	-	\$	77,881.25	\$ 252,496.25
05/01/30	\$	3,550,000.00	\$	100,000.00	\$	77,881.25	\$ -
11/01/30	\$	3,450,000.00	\$	-	\$	76,056.25	\$ 253,937.50
05/01/31	\$	3,450,000.00	\$	105,000.00	\$	76,056.25	\$ -
11/01/31	\$	3,345,000.00	\$	-	\$	73,825.00	\$ 254,881.25
05/01/32	\$	3,345,000.00	\$	110,000.00	\$	73,825.00	\$ -
11/01/32	\$	3,235,000.00	\$	-	\$	71,487.50	\$ 255,312.50
05/01/33	\$	3,235,000.00	\$	110,000.00	\$	71,487.50	\$ -
11/01/33	\$	3,125,000.00	\$	-	\$	69,150.00	\$ 250,637.50
05/01/34	\$	3,125,000.00	\$	115,000.00	\$	69,150.00	\$ -
11/01/34	\$	3,010,000.00	\$	-	\$	66,706.25	\$ 250,856.25
05/01/35	\$	3,010,000.00	\$	120,000.00	\$	66,706.25	\$ -
11/01/35	\$	2,890,000.00	\$	-	\$	64,156.25	\$ 250,862.50
05/01/36	\$	2,890,000.00	\$	125,000.00	\$	64,156.25	\$ -
11/01/36	\$	2,765,000.00	\$	-	\$	61,500.00	\$ 250,656.25
05/01/37	\$	2,765,000.00	\$	135,000.00	\$	61,500.00	\$ -
11/01/37	\$	2,630,000.00	\$	-	\$	58,631.25	\$ 255,131.25
05/01/38	\$	2,630,000.00	\$	140,000.00	\$	58,631.25	\$ -
11/01/38	\$	2,490,000.00	\$	-	\$	55,656.25	\$ 254,287.50
05/01/39	\$	2,490,000.00	\$	145,000.00	\$	55,656.25	\$ -
11/01/39	\$	2,345,000.00	\$	-	\$	52,575.00	\$ 253,231.25
05/01/40	\$	2,345,000.00	\$	150,000.00	\$	52,575.00	\$ -
11/01/40	\$	2,195,000.00	\$	-	\$	49,387.50	\$ 251,962.50
05/01/41	\$	2,195,000.00	\$	160,000.00	\$	49,387.50	\$ -
11/01/41	\$	2,035,000.00	\$	-	\$	45,787.50	\$ 255,175.00
05/01/42	\$	2,035,000.00	\$	165,000.00	\$	45,787.50	\$ -
11/01/42	\$	1,870,000.00	\$	-	\$	42,075.00	\$ 252,862.50
05/01/43	\$	1,870,000.00	\$	175,000.00	\$	42,075.00	\$ -
11/01/43	\$	1,695,000.00	\$	-	\$	38,137.50	\$ 255,212.50
05/01/44	\$	1,695,000.00	\$	180,000.00	\$	38,137.50	\$ -
11/01/44	\$	1,515,000.00	\$	-	\$	34,087.50	\$ 252,225.00
05/01/45	\$	1,515,000.00	\$	190,000.00	\$	34,087.50	\$ -
11/01/45	\$	1,325,000.00	\$	-	\$	29,812.50	\$ 253,900.00
05/01/46	\$	1,325,000.00	\$	200,000.00	\$	29,812.50	\$ -
11/01/46	\$	1,125,000.00	\$	-	\$	25,312.50	\$ 255,125.00
05/01/47	\$	1,125,000.00	\$	205,000.00	\$	25,312.50	\$ -
11/01/47	\$	920,000.00	\$	-	\$	20,700.00	\$ 251,012.50
05/01/48	\$	920,000.00	\$	215,000.00	\$	20,700.00	\$ -
11/01/48	\$	705,000.00	\$	-	\$	15,862.50	\$ 251,562.50
05/01/49	\$	705,000.00	\$	225,000.00	\$	15,862.50	\$ -
11/01/49	\$	480,000.00	\$	-	\$	10,800.00	\$ 251,662.50

Windward
Community Development District
Series 2020 A-1 Special Assessment Bonds
Amortization Schedule

Date		Balance	Principal		Interest		Total
05/01/50	\$	480,000.00	\$	235,000.00	\$	10,800.00	\$ -
11/1/50	\$	245,000.00	\$	-	\$	5,512.50	\$ 251,312.50
5/1/51	\$	245,000.00	\$	245,000.00	\$	5,512.50	\$ 250,512.50
				\$ 3,995,000.00	\$ 2,918,100.00	\$	7,080,026.25

Windward
Community Development District
Proposed Budget
Debt Service Fund
Series 2020 A-2

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
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Revenues

Special Assessments - 2020 A2	\$ 156,640	\$ 65,560	\$ 65,560	\$ 131,120	\$ 81,840
Assessments - Prepayment	\$ -	\$ 1,418,768	\$ -	\$ 1,418,768	\$ -
Interest Income	\$ -	\$ 19,703	\$ 9,852	\$ 29,555	\$ 14,777
Carry Forward Surplus	\$ 205,085	\$ 818,245	\$ -	\$ 818,245	\$ 561,508
Total Revenues	\$ 361,725	\$ 2,322,276	\$ 75,412	\$ 2,397,688	\$ 658,125

Expenditures

Series 2020A-2

Interest - 11/1	\$ 78,320	\$ 78,320	\$ -	\$ 78,320	\$ 40,920
Special Call - 11/1	\$ -	\$ 580,000	\$ -	\$ 580,000	\$ -
Interest - 2/1	\$ -	\$ 7,700	\$ -	\$ 7,700	\$ -
Special Call - 2/1	\$ -	\$ 700,000	\$ -	\$ 700,000	\$ -
Interest - 5/1	\$ 78,320	\$ 50,160	\$ -	\$ 50,160	\$ 40,920
Special Call - 5/1	\$ -	\$ 420,000	\$ -	\$ 420,000	\$ -
Total Expenditures	\$ 156,640	\$ 1,836,180	\$ -	\$ 1,836,180	\$ 81,840

Excess Revenues/(Expenditures)	\$ 205,085	\$ 486,096	\$ 75,412	\$ 561,508	\$ 576,285
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*Carry forward less amount in Reserve funds.

<u>Series 2020 A-2</u>	
Interest - 11/1/2025	<u>\$40,920</u>
Total	<u>\$40,920</u>

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

DATE		BALANCE	PRINCIPAL		INTEREST		TOTAL
11/01/24	\$	1,860,000.00	\$	-	\$	40,920.00	\$ 81,840.00
05/01/25	\$	1,860,000.00	\$	-	\$	40,920.00	
11/01/25	\$	1,860,000.00	\$	-	\$	40,920.00	\$ 81,840.00
05/01/26	\$	1,860,000.00	\$	-	\$	40,920.00	
11/01/26	\$	1,860,000.00	\$	-	\$	40,920.00	\$ 81,840.00
05/01/27	\$	1,860,000.00	\$	-	\$	40,920.00	
11/01/27	\$	1,860,000.00	\$	-	\$	40,920.00	\$ 81,840.00
05/01/28	\$	1,860,000.00	\$	-	\$	40,920.00	
11/01/28	\$	1,860,000.00	\$	-	\$	40,920.00	\$ 81,840.00
05/01/29	\$	1,860,000.00	\$	-	\$	40,920.00	
11/01/29	\$	1,860,000.00	\$	-	\$	40,920.00	\$ 81,840.00
05/01/30	\$	1,860,000.00	\$	-	\$	40,920.00	
11/01/30	\$	1,860,000.00	\$	-	\$	40,920.00	\$ 81,840.00
05/01/31	\$	1,860,000.00	\$	-	\$	40,920.00	
11/01/31	\$	1,860,000.00	\$	-	\$	40,920.00	\$ 81,840.00
05/01/32	\$	1,860,000.00	\$	-	\$	40,920.00	
11/01/32	\$	1,860,000.00	\$	-	\$	40,920.00	\$ 81,840.00
05/01/33	\$	1,860,000.00	\$	-	\$	40,920.00	
11/01/33	\$	1,860,000.00	\$	-	\$	40,920.00	\$ 81,840.00
05/01/34	\$	1,860,000.00	\$	-	\$	40,920.00	
11/01/34	\$	1,860,000.00	\$	-	\$	40,920.00	\$ 81,840.00
05/01/35	\$	1,860,000.00	\$	1,860,000.00	\$	40,920.00	
11/01/35					\$	-	\$ 1,900,920.00
				\$	1,860,000.00	\$	900,240.00
						\$	2,801,160.00

Windward
Community Development District
Proposed Budget
Capital Reserve Fund

	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Total Projected 9/30/24	Proposed Budget FY2025
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources/(Uses)</u>					
Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ 50,000

SECTION B

RESOLUTION 2024-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2025; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Osceola County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**Fiscal Year 2025**”), attached hereto as **Exhibit A** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

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

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

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2025; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

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

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

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits A and B**, is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A and B**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 17th DAY OF JULY, 2024.

ATTEST:

**WINDWARD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2025

Exhibit B: Assessment Roll

Exhibit A
Adopted Budget for Fiscal Year 2025

[FY 2025 Budget follows]

Exhibit B
Assessment Roll

[Assessment Roll follows]

Windward CDD
FY 25 Assessment Roll

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Parcel ID	Units	O&M	Debt A-1 2018	Debt A-1 2020	Debt A-2 2020	Total
15-25-27-3571-0001-5290	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5300	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5310	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5320	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5330	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5340	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5350	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5360	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5370	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5380	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5390	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5400	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5410	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5420	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5430	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5440	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5450	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5460	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5470	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5480	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5490	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5500	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5510	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5520	1	\$2,763.68		\$960.00		\$3,723.68
15-25-27-3571-0001-5530	1	\$2,763.68		\$960.00		\$3,723.68
Total Gross Assessments	553	\$1,528,315.04	\$259,200.00	\$271,680.00	\$0.00	\$2,059,195.04

Total Net Assessments		\$1,436,616.14	\$243,648.00	\$255,379.20	\$0.00	\$1,935,643.34
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<u>Direct Billing</u>	<u>Acres</u>					
15-25-27-3414-0001-FD10	13.36	\$0.00	\$0.00	\$0.00	\$38,125.24	\$38,125.24
15-25-27-3160-000D-0020	9.85	\$0.00	\$0.00	\$0.00	\$28,108.80	\$28,108.80
Total Gross Direct	23.21	\$0.00	\$0.00	\$0.00	\$66,234.04	\$66,234.04

Total Net Direct		\$0.00	\$0.00	\$0.00	\$62,260.00	\$62,260.00
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Total Gross Assessments		\$1,528,315.04	\$259,200.00	\$271,680.00	\$66,234.04	\$2,125,429.08
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Total Net Assessments		\$1,436,616.14	\$243,648.00	\$255,379.20	\$62,260.00	\$1,997,903.34
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SECTION VI

SECTION D

SECTION 1

Windward Community Development District

Summary of Check Register

May 3, 2024 through July 3, 2024

Fund	Date	Check No.'s		Amount
General Fund	5/8/24	873-875	\$	2,882.90
	5/15/24	876-882	\$	81,656.73
	5/22/24	883-885	\$	3,158.64
	5/29/24	886-887	\$	5,017.97
	6/5/24	888-891	\$	75,819.58
	6/12/24	892-895	\$	66,310.96
	6/19/24	896-900	\$	8,616.44
	6/26/24	901-904	\$	7,278.34
	7/1/24	905-906	\$	7,225.49
Total Amount			\$	257,967.05

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
5/08/24	00010	5/06/24 9100 861 202404 320-53800-43000	17031 KEY BAY TRL		*	30.80	
		5/07/24 9100 861 202404 320-53800-43000	79811 FOUR SEASONS BLVD		*	728.55	
		5/07/24 9100 861 202404 320-53800-43500	0000 FOUR SEASONS BLVD		*	1,530.14	
DUKE ENERGY							2,289.49 000873
5/08/24	00001	3/29/24 223 202403 320-53800-57400	GUARDHOUSE CLEANING		*	213.41	
GOVERNMENTAL MANAGEMENT SERVICES							213.41 000874
5/08/24	00029	2/05/24 302690 202402 320-53800-46900	CHLORINE FEEDER KIT		*	380.00	
SPIES POOL, LLC							380.00 000875
5/15/24	00014	5/13/24 14382 202405 320-53800-47000	PSK CLOUD SUBSCRIPTION		*	24.00	
		5/13/24 14486 202405 320-53800-47000	WI-PAK MONTHLY SVC-MAY24		*	120.00	
ACCESS CONTROL SYSTEMS, LLC							144.00 000876
5/15/24	00041	4/30/24 17576 202404 320-53800-47100	LAKE MAINTENANCE APR24		*	375.00	
		5/03/24 17651 202405 320-53800-47100	VEGETATION REMOVAL		*	3,000.00	
AQUATIC WEED MANAGEMENT, INC							3,375.00 000877
5/15/24	00010	5/09/24 9100 861 202404 320-53800-43000	24081 SANDY CREEK TRAIL		*	30.80	
		5/09/24 9100 861 202404 320-53800-43000	7980 FOUR SEASONS BLVD		*	152.00	
		5/09/24 9100 861 202404 320-53800-43000	77001 FOUR SEASONS BLVD		*	59.05	
		5/09/24 9100 861 202404 320-53800-43000	78151 FOUR SEASONS BLVD		*	50.80	
		5/09/24 9100 861 202404 320-53800-43000	21051 PEBBLE PASSAGE LN		*	58.88	
		5/09/24 9100 861 202404 320-53800-43000	79011 HANSON BAY PL		*	30.80	
		5/13/24 9100 861 202404 320-53800-43500	4 SEASONS PH1B SL		*	1,712.47	
		5/13/24 9101 537 202404 320-53800-43500	000 FOURSEASONS BLVD LITE		*	1,837.32	
DUKE ENERGY							3,932.12 000878

WINDWARD CDD - GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
5/15/24	00001	5/01/24	221	202405	310-51300-34000					*	3,443.92		
			MANAGEMENT FEES - MAY 24										
		5/01/24	221	202405	310-51300-35200					*	88.33		
			WEBSITE ADMIN - MAY 24										
		5/01/24	221	202405	310-51300-35100					*	154.58		
			INFORMATION TECH - MAY 24										
		5/01/24	221	202405	310-51300-31300					*	801.67		
			DISSEMINATION - MAY 24										
		5/01/24	221	202405	310-51300-51000					*	.39		
			OFFICE SUPPLIES										
		5/01/24	221	202405	310-51300-42000					*	167.20		
			POSTAGE										
		5/01/24	221	202405	310-51300-42500					*	8.10		
			COPIES										
		5/01/24	222	202405	320-53800-12000					*	1,476.00		
			FIELD MANAGEMENT - MAY 24										
									GOVERNMENTAL MANAGEMENT SERVICES			6,140.19	000879
5/15/24	00042	4/30/24	261678	202404	320-53800-46700					*	8,509.00		
			MULCH 4/30/24										
		4/30/24	261679	202404	320-53800-46400					*	686.00		
			IRRIGATION REPAIRS										
		4/30/24	261680	202404	320-53800-46400					*	820.00		
			IRRIGATION REPAIRS										
		4/30/24	261682	202404	320-53800-46700					*	475.00		
			TREE RESTRAPPING										
		4/30/24	261683	202404	320-53800-46700					*	831.94		
			FLUSH CUT PALM SANDYCREEK										
		5/01/24	262214	202405	320-53800-46800					*	12,725.44		
			LANDSCAPE MAINT - MAY 24										
									JUNIPER LANDSCAPING OF FLORIDA, LLC			24,047.38	000880
5/15/24	00057	5/14/24	20240514	202405	320-53800-47000					*	3,400.00		
			2024 RESERVE STUDY										
									RESERVE STUDY INSTITUTE, LLC			3,400.00	000881
5/15/24	00009	4/30/24	00262245	202404	320-53800-43100					*	50.46		
			7900 FOUR SEASONS										
		4/30/24	00262245	202404	320-53800-43100					*	39.41		
			7900 FOURSEASONS BLVD ODD										
		4/30/24	00262245	202404	320-53800-43100					*	26.72		
			7980 FOUR SEASONS BLVD GH										
		4/30/24	00262245	202404	320-53800-43100					*	40,501.45		
			0 FOUR SEASONS BLVD										
									TOHO WATER AUTHORITY			40,618.04	000882
									WWRD --WINDWARD-- ZYAN				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/22/24	00010	5/20/24 9100 861 202405 320-53800-43500 000 SAND HILL RD		DUKE ENERGY	*	1,735.44	1,735.44 000883
5/22/24	00002	5/15/24 129042 202404 310-51300-31500 GENERAL COUNSEL - APR 24		LATHAM,LUNA,EDEN & BEAUDINE,LLP	*	459.00	459.00 000884
5/22/24	00011	5/13/24 18-021(8 202404 310-51300-31100 ENGINEERING FEE APR24		POULOS & BENNETT	*	964.20	964.20 000885
5/29/24	00010	5/29/24 9100 861 202405 320-53800-43500 000 SHADOW TREE LN		DUKE ENERGY	*	4,242.97	4,242.97 000886
5/29/24	00056	5/01/24 10841 202405 320-53800-46900 FOUNTAIN MAINT - MAY 24		LEXINGTON POOL & MAINTENANCE, LLC	*	775.00	775.00 000887
6/05/24	00041	5/30/24 17751 202405 320-53800-47100 LAKE MAINTENANCE - MAY 24		AQUATIC WEED MANAGEMENT, INC	*	375.00	375.00 000888
6/05/24	00042	6/01/24 266450 202406 320-53800-46800 LANDSCAPE MAINT - JUN 24			*	12,725.44	
		6/01/24 266451 202406 320-53800-46400 IRRIGATION REPAIRS		JUNIPER LANDSCAPING OF FLORIDA, LLC	*	1,645.53	14,370.97 000889
6/05/24	00052	5/29/24 2728 202404 320-53800-47100 DISC POND MAINT - APR 24			*	600.00	
		5/29/24 2728 202404 320-53800-47100 TILL 2 PONDS - APR 24		TOOLE'S TRACTOR SERVICES & H2O	*	1,000.00	1,600.00 000890
6/05/24	00009	5/24/24 00262245 202405 320-53800-43100 7700 FOUR SEASONS		TOHO WATER AUTHORITY	*	59,473.61	59,473.61 000891
6/12/24	00010	6/06/24 9100 861 202405 320-53800-43000 17031 KEY BAY TRL			*	30.80	
		6/07/24 9100 861 202405 320-53800-43000 7701 FOUR SEASONS BLVD			*	16.28	
		6/07/24 9100 861 202405 320-53800-43500 000 FOURSEASONS BLVD LITE			*	1,524.22	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		6/10/24	9100 861 202405 320-53800-43000		*	30.80	
			24081 SANDY CREEK TRAIL				
		6/10/24	9100 861 202405 320-53800-43000		*	193.67	
			7980 FOUR SEASONS BLVD				
		6/10/24	9100 861 202405 320-53800-43000		*	774.29	
			79811 FOUR SEASONS ENT				
		6/10/24	9100 861 202405 320-53800-43000		*	53.57	
			77001 FOUR SEASONS BLVD				
		6/10/24	9100 861 202405 320-53800-43000		*	46.08	
			78151 FOUR SEASONS BLVD				
		6/10/24	9100 861 202405 320-53800-43000		*	54.00	
			21051 PEBBLE PASSAGE LN				
		6/10/24	9100 861 202405 320-53800-43000		*	30.80	
			79011 HANSON BAY PL				
				DUKE ENERGY			2,754.51 000892
6/12/24 00001		6/01/24	224 202406 310-51300-34000		*	3,443.92	
			MANAGEMENT FEES - JUN 24				
		6/01/24	224 202406 310-51300-35200		*	88.33	
			WEBSITE ADMIN - JUN 24				
		6/01/24	224 202406 310-51300-35100		*	154.58	
			INFORMATION TECH - JUN 24				
		6/01/24	224 202406 310-51300-31300		*	801.67	
			DISSEMINATION - JUN 24				
		6/01/24	224 202406 310-51300-51000		*	.39	
			OFFICE SUPPLIES				
		6/01/24	224 202406 310-51300-42000		*	99.77	
			POSTAGE				
		6/01/24	224 202406 310-51300-42500		*	221.70	
			COPIES				
		6/01/24	225 202406 320-53800-12000		*	1,476.00	
			FIELD MANAGEMENT - JUN 24				
		6/01/24	225 202406 320-53800-47000		*	270.40	
			DOG WASTE BAGS				
				GOVERNMENTAL MANAGEMENT SERVICES			6,556.76 000893
6/12/24 00056		6/01/24	11911 202406 320-53800-46900		*	775.00	
			FOUNTAIN MAINT - JUN24				
				LEXINGTON POOL & MAINTENANCE, LLC			775.00 000894
6/12/24 00009		5/30/24	00262245 202405 320-53800-43100		*	39.41	
			7900 FOUR SEASONS				
		5/30/24	00262245 202405 320-53800-43100		*	39.41	
			7900 FOURSEASONS BLVD ODD				
		5/30/24	00262245 202405 320-53800-43100		*	26.72	
			7980 FOUR SEASONS BLVD GH				

WWRD --WINDWARD-- ZYAN

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		5/30/24 00262245	202405 320-53800-43100		*	56,119.15	
		0 FOUR SEASONS BLVD		TOHO WATER AUTHORITY			56,224.69 000895
6/19/24 00014		6/12/24 14580	202406 320-53800-57400		*	24.00	
		PSK CLOUD SUBSCRIPTION					
		6/12/24 14684	202406 320-53800-47000		*	120.00	
		WI-PAK MONTHLY SVC-JUN24		ACCESS CONTROL SYSTEMS, LLC			144.00 000896
6/19/24 00010		6/12/24 9100 861	202405 320-53800-43500		*	1,704.35	
		4 SEASONS PH1B SL					
		6/12/24 9101 537	202405 320-53800-43500		*	1,832.63	
		000 FOURSEASONS BLVD LITE					
		6/18/24 9100 861	202406 320-53800-43500		*	1,606.02	
		000 SAND HILL RD		DUKE ENERGY			5,143.00 000897
6/19/24 00002		6/17/24 129511	202405 310-51300-31500		*	1,452.50	
		GENERAL COUNSEL - MAY 24		LATHAM,LUNA,EDEN & BEAUDINE,LLP			1,452.50 000898
6/19/24 00004		5/31/24 09416295	202405 310-51300-48000		*	583.19	
		LANDSCAPE RFP		ORLANDO SENTINEL			583.19 000899
6/19/24 00011		6/11/24 18-021(8	202405 310-51300-31100		*	1,293.75	
		ENGINEERING FEE MAY 24		POULOS & BENNETT			1,293.75 000900
6/26/24 00054		6/21/24 9076542	202406 310-51300-42000		*	721.64	
		FY25 O&M MAIL NOTICE		ACTION MAIL SERVICES			721.64 000901
6/26/24 00010		6/26/24 9100 861	202406 320-53800-43500		*	4,109.48	
		000 SHADOW TREE LN		DUKE ENERGY			4,109.48 000902
6/26/24 00018		6/25/24 21	202406 310-51300-31300		*	500.00	
		AMORT SCHED 2020A-2		DISCLOSURE SERVICES LLC			500.00 000903
6/26/24 00002		5/15/24 129041	202404 310-51300-31500		*	1,947.22	
		GENERAL COUNSEL - APR 24		LATHAM,LUNA,EDEN & BEAUDINE,LLP			1,947.22 000904

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/01/24	00001	5/31/24 228	202405 320-53800-57400	GUARDHOUSE CLEAN/DOG SIGN	*	725.49	
GOVERNMENTAL MANAGEMENT SERVICES							725.49 000905
7/01/24	00020	3/01/24 25378	202403 310-51300-32200	AUDIT FYE 09/30/2023	*	6,500.00	
GRAU & ASSOCIATES							6,500.00 000906
TOTAL FOR BANK A						257,967.05	
TOTAL FOR REGISTER						257,967.05	

SECTION 2

Windward
Community Development District

Unaudited Financial Reporting
May 31, 2024



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 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>
8	<u>Series 2020 Capital Projects Income Statement</u>
9-10	<u>Month To Month</u>
11-12	<u>Long Term Debt Summary</u>
13	<u>Assessment Receipt Schedule</u>

Windward
Community Development District
Combined Balance Sheet
May 31, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash	\$ 414,343	\$ -	\$ -	\$ 414,343
Due from Other	\$ 57,806	\$ -	\$ -	\$ 57,806
Due from General Fund	\$ -	\$ 6,540	\$ -	\$ 6,540
Investments				
Series 2018 A-1/A-2				
Reserve A-1	\$ -	\$ 121,730	\$ -	\$ 121,730
Reserve A-2	\$ -	\$ 145	\$ -	\$ 145
Revenue	\$ -	\$ 127,097	\$ -	\$ 127,097
Construction	\$ -	\$ -	\$ 5,628	\$ 5,628
Series 2020 A-1/A-2				
Reserve A-1	\$ -	\$ 127,656	\$ -	\$ 127,656
Reserve A-2	\$ -	\$ 50,743	\$ -	\$ 50,743
Revenue	\$ -	\$ 262,180	\$ -	\$ 262,180
Prepayment A-2	\$ -	\$ 333,940	\$ -	\$ 333,940
Construction	\$ -	\$ -	\$ 2,643,122	\$ 2,643,122
Cost of Issuance	\$ -	\$ -	\$ 32,653	\$ 32,653
Total Assets	\$ 472,148	\$ 1,030,032	\$ 2,681,403	\$ 4,183,583
Liabilities:				
Accounts Payable	\$ 136,467	\$ -	\$ -	\$ 136,467
Due to Debt Service Fund	\$ 6,540	\$ -	\$ -	\$ 6,540
Total Liabilities	\$ 143,007	\$ -	\$ -	\$ 143,007
Fund Balances:				
Restricted for:				
Debt Service	\$ -	\$ 1,030,032	\$ -	\$ 1,030,032
Capital Projects	\$ -	\$ -	\$ 2,681,403	\$ 2,681,403
Unassigned	\$ 329,142	\$ -	\$ -	\$ 329,142
Total Fund Balances	\$ 329,142	\$ 1,030,032	\$ 2,681,403	\$ 4,040,577
Total Liabilities & Fund Balance	\$ 472,148	\$ 1,030,032	\$ 2,681,403	\$ 4,183,583

Windward
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted Budget	Prorated Budget Thru 05/31/24	Actual Thru 05/31/24	Variance
<u>Revenues</u>				
Assessments - Tax Roll	\$ 1,111,941	\$ 1,111,941	\$ 1,110,585	\$ (1,356)
Miscellaneous Revenue	\$ -	\$ -	\$ 7,521	\$ 7,521
Deficit Funding	\$ 105,000	\$ 105,000	\$ 214,266	\$ 109,266
Total Revenues	\$ 1,216,941	\$ 1,216,941	\$ 1,332,373	\$ 115,432
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisors Fees	\$ 4,800	\$ 3,200	\$ -	\$ 3,200
FICA Expense	\$ 367	\$ 245	\$ -	\$ 245
Engineering	\$ 16,000	\$ 10,667	\$ 5,811	\$ 4,855
Attorney	\$ 25,000	\$ 16,667	\$ 12,749	\$ 3,918
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Dissemination	\$ 9,620	\$ 6,413	\$ 7,913	\$ (1,500)
Annual Audit	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
Trustee Fees	\$ 8,008	\$ 7,758	\$ 7,758	\$ -
Assessment Administration	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
Management Fees	\$ 41,327	\$ 27,552	\$ 27,551	\$ -
Information Technology	\$ 1,855	\$ 1,237	\$ 1,237	\$ -
Website Maintenance	\$ 1,060	\$ 707	\$ 707	\$ -
Telephone	\$ 125	\$ 83	\$ -	\$ 83
Postage	\$ 800	\$ 533	\$ 670	\$ (137)
Travel Per Diem	\$ 660	\$ 440	\$ -	\$ 440
Printing & Binding	\$ 500	\$ 333	\$ 60	\$ 273
Insurance	\$ 6,586	\$ 6,586	\$ 6,197	\$ 389
Legal Advertising	\$ 1,500	\$ 1,000	\$ 583	\$ 417
Other Current Charges	\$ 2,000	\$ 1,333	\$ 429	\$ 904
Office Supplies	\$ 150	\$ 100	\$ 4	\$ 96
Property Appraiser	\$ 500	\$ 261	\$ 261	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 133,733	\$ 97,540	\$ 84,356	\$ 13,183

Windward
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted Budget	Prorated Budget Thru 05/31/24	Actual Thru 05/31/24	Variance
<u>Operation & Maintenance</u>				
Field Expenditures				
Field Services	\$ 17,712	\$ 11,808	\$ 11,808	\$ -
Facility Maintenance	\$ 10,000	\$ 6,667	\$ 450	\$ 6,217
Electric	\$ 158,992	\$ 105,995	\$ 97,063	\$ 8,932
Water & Sewer	\$ 531,795	\$ 531,795	\$ 673,367	\$ (141,572)
Security Building Maintenance	\$ 10,000	\$ 6,667	\$ 10,209	\$ (3,543)
Landscape Maintenance	\$ 237,545	\$ 158,363	\$ 101,314	\$ 57,049
Landscape Contingency	\$ 40,000	\$ 40,000	\$ 234,177	\$ (194,177)
Property Insurance	\$ 5,664	\$ 5,664	\$ 6,012	\$ (348)
Fountain Maintenance	\$ 14,600	\$ 9,733	\$ 7,759	\$ 1,975
Lake Maintenance	\$ 9,000	\$ 9,000	\$ 14,200	\$ (5,200)
Irrigation Repairs	\$ 25,000	\$ 16,667	\$ 19,905	\$ (3,238)
Lighting Maintenance	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
Monument Maintenance	\$ 1,400	\$ 1,400	\$ 10,025	\$ (8,625)
Roadway Maintenance	\$ 9,000	\$ 6,000	\$ -	\$ 6,000
Contingency	\$ 10,000	\$ 10,000	\$ 15,476	\$ (5,476)
Total Operations & Maintenance Expenditures	\$ 1,083,208	\$ 921,425	\$ 1,201,764	\$ (280,339)
Total Expenditures	\$ 1,216,941	\$ 1,018,964	\$ 1,286,120	\$ (267,156)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 46,253	
Fund Balance - Beginning	\$ -		\$ 282,889	
Fund Balance - Ending	\$ -		\$ 329,142	

Windward
Community Development District
Debt Service Fund - Series 2018-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Revenues				
Assessments - 2018 A1 Tax Roll	\$ 243,648	\$ 243,648	\$ 243,351	\$ (297)
Interest Income	\$ 250	\$ 250	\$ 9,151	\$ 8,901
Total Revenues	\$ 243,898	\$ 243,898	\$ 252,502	\$ 8,604
Expenditures:				
Series 2018A-1				
Interest - 11/1	\$ 92,495	\$ 92,495	\$ 92,495	\$ -
Principal - 5/1	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Interest - 5/1	\$ 92,495	\$ 92,495	\$ 92,495	\$ -
Total Expenditures	\$ 244,990	\$ 244,990	\$ 244,990	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (1,092)		\$ 7,512	
Fund Balance - Beginning	\$ 119,287		\$ 244,653	
Fund Balance - Ending	\$ 118,195		\$ 252,165	

Windward
Community Development District
Debt Service Fund - Series 2020-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Revenues				
Assessments - 2020 A1 Tax Roll	\$ 255,379	\$ 255,068	\$ 255,068	\$ -
Interest Income	\$ -	\$ -	\$ 14,501	\$ 14,501
Total Revenues	\$ 255,379	\$ 255,068	\$ 269,569	\$ 14,501
Expenditures:				
Series 2020A-1				
Interest - 11/1	\$ 86,926	\$ 86,926	\$ 86,926	\$ -
Principal - 5/1	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Interest - 5/1	\$ 86,926	\$ 86,926	\$ 86,926	\$ -
Total Expenditures	\$ 253,853	\$ 253,853	\$ 253,853	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,527		\$ 15,716	
Fund Balance - Beginning	\$ 95,755		\$ 225,311	
Fund Balance - Ending	\$ 97,281		\$ 241,027	

Windward
Community Development District
Debt Service Fund - Series 2020-A2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted Budget	Prorated Budget Thru 05/31/24	Actual Thru 05/31/24	Variance
Revenues				
Assessments - 2020 A2 Direct	\$ 156,640	\$ 65,560	\$ 65,560	\$ -
Assessments - Prepayments	\$ -	\$ -	\$ 1,418,768	\$ 1,418,768
Interest Income	\$ -	\$ -	\$ 19,703	\$ 19,703
Total Revenues	\$ 156,640	\$ 65,560	\$ 1,504,031	\$ 1,438,471
Expenditures:				
Series 2020A-2				
Interest - 11/1	\$ 78,320	\$ 78,320	\$ 78,320	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 580,000	\$ (580,000)
Interest - 2/1	\$ -	\$ -	\$ 7,700	\$ (7,700)
Special Call - 2/1	\$ -	\$ -	\$ 700,000	\$ (700,000)
Interest - 5/1	\$ 78,320	\$ -	\$ 50,160	\$ (50,160)
Special Call - 5/1	\$ -	\$ -	\$ 420,000	\$ (420,000)
Total Expenditures	\$ 156,640	\$ 78,320	\$ 1,836,180	\$ (1,757,860)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (332,149)	
Fund Balance - Beginning	\$ 205,085		\$ 868,988	
Fund Balance - Ending	\$ 205,085		\$ 536,839	

Windward
Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 194	\$ 194
Total Revenues	\$ -	\$ -	\$ 194	\$ 194
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 194	
Fund Balance - Beginning	\$ -		\$ 5,434	
Fund Balance - Ending	\$ -		\$ 5,628	

Windward
Community Development District
Capital Projects Fund - Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 92,203	\$ 92,203
Total Revenues	\$ -	\$ -	\$ 92,203	\$ 92,203
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 92,203	
Fund Balance - Beginning	\$ -		\$ 2,583,572	
Fund Balance - Ending	\$ -		\$ 2,675,775	

Windward
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<u>Revenues</u>													
Assessments - Tax Roll	\$ -	\$ 339,020	\$ 680,357	\$ 32,203	\$ 13,111	\$ 18,678	\$ 12,755	\$ 14,461	\$ -	\$ -	\$ -	\$ -	\$ 1,110,585
Assessments - Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ 5,265	\$ -	\$ 2,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,521
Deficit Funding	\$ 24,730	\$ -	\$ 189,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,266
Total Revenues	\$ 24,730	\$ 344,285	\$ 869,894	\$ 34,459	\$ 13,111	\$ 18,678	\$ 12,755	\$ 14,461	\$ -	\$ -	\$ -	\$ -	\$ 1,332,373
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Supervisors Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 2,030	\$ 525	\$ 124	\$ -	\$ 263	\$ 613	\$ 964	\$ 1,294	\$ -	\$ -	\$ -	\$ -	\$ 5,811
Attorney	\$ 4,880	\$ 252	\$ 368	\$ 1,341	\$ 1,913	\$ 137	\$ 2,406	\$ 1,453	\$ -	\$ -	\$ -	\$ -	\$ 12,749
Arbitrage	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 1,302	\$ 802	\$ 802	\$ 1,302	\$ 802	\$ 802	\$ 1,302	\$ 802	\$ -	\$ -	\$ -	\$ -	\$ 7,913
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500
Trustee Fees	\$ -	\$ 4,041	\$ 3,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,758
Assessment Administration	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Management Fees	\$ 3,444	\$ 3,444	\$ 3,444	\$ 3,444	\$ 3,444	\$ 3,444	\$ 3,444	\$ 3,444	\$ -	\$ -	\$ -	\$ -	\$ 27,551
Information Technology	\$ 155	\$ 155	\$ 154	\$ 155	\$ 155	\$ 155	\$ 155	\$ 155	\$ -	\$ -	\$ -	\$ -	\$ 1,237
Website Maintenance	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ 707
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 10	\$ 37	\$ 38	\$ 29	\$ 274	\$ 11	\$ 105	\$ 167	\$ -	\$ -	\$ -	\$ -	\$ 670
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Binding	\$ -	\$ 23	\$ -	\$ -	\$ 23	\$ 6	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ 60
Insurance	\$ 6,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,197
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583	\$ -	\$ -	\$ -	\$ -	\$ 583
Other Current Charges	\$ 39	\$ 40	\$ 41	\$ 39	\$ 42	\$ 41	\$ 146	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ 429
Office Supplies	\$ 0	\$ 1	\$ 1	\$ 0	\$ 1	\$ 1	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 4
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ 261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 23,620	\$ 9,857	\$ 8,776	\$ 6,398	\$ 7,265	\$ 11,797	\$ 8,610	\$ 8,035	\$ -	\$ -	\$ -	\$ -	\$ 84,356

Windward
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Operation & Maintenance													
Field Expenditures													
Field Services	\$ 1,476	\$ 1,476	\$ 1,476	\$ 1,476	\$ 1,476	\$ 1,476	\$ 1,476	\$ 1,476	\$ -	\$ -	\$ -	\$ -	11,808
Facility Maintenance	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	450
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric	\$ 12,190	\$ 12,175	\$ 11,787	\$ 12,041	\$ 8,662	\$ 6,903	\$ 21,034	\$ 12,270	\$ -	\$ -	\$ -	\$ -	97,063
Water & Sewer	\$ 116,703	\$ 110,801	\$ 87,889	\$ 60,177	\$ 78,916	\$ 69,661	\$ 50,186	\$ 99,032	\$ -	\$ -	\$ -	\$ -	673,367
Security Building Maintenance	\$ 2,922	\$ 580	\$ 678	\$ 1,034	\$ 550	\$ 2,778	\$ 941	\$ 725	\$ -	\$ -	\$ -	\$ -	10,209
Landscape Maintenance	\$ 12,236	\$ 12,725	\$ 12,725	\$ 12,725	\$ 12,725	\$ 12,725	\$ 12,725	\$ 12,725	\$ -	\$ -	\$ -	\$ -	101,314
Landscape Contingency	\$ 2,310	\$ 189,536	\$ 19,031	\$ 1,655	\$ 10,144	\$ 1,295	\$ 10,205	\$ -	\$ -	\$ -	\$ -	\$ -	234,177
Property Insurance	\$ 6,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,012
Fountain Maintenance	\$ 1,229	\$ 1,000	\$ 800	\$ 800	\$ 1,380	\$ 1,000	\$ 775	\$ 775	\$ -	\$ -	\$ -	\$ -	7,759
Lake Maintenance	\$ 2,575	\$ 375	\$ 2,575	\$ 750	\$ 2,575	\$ 375	\$ 1,600	\$ 3,375	\$ -	\$ -	\$ -	\$ -	14,200
Irrigation Repairs	\$ 2,080	\$ 1,040	\$ 9,219	\$ 1,360	\$ 3,343	\$ 1,356	\$ 1,506	\$ -	\$ -	\$ -	\$ -	\$ -	19,905
Lighting Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Monument Maintenance	\$ 10,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,025
Roadway Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ 7,050	\$ 3,090	\$ 120	\$ 120	\$ 120	\$ 374	\$ 1,058	\$ 3,544	\$ -	\$ -	\$ -	\$ -	15,476
Total Operations & Maintenance Expenses	\$ 176,808	\$ 332,799	\$ 146,751	\$ 92,139	\$ 119,892	\$ 97,944	\$ 101,508	\$ 133,923	\$ -	\$ -	\$ -	\$ -	1,201,764
Total Expenditures	\$ 200,428	\$ 342,656	\$ 155,527	\$ 98,536	\$ 127,157	\$ 109,740	\$ 110,117	\$ 141,958	\$ -	\$ -	\$ -	\$ -	1,286,120
Excess (Deficiency) of Revenues over Expenditures	\$ (175,698)	\$ 1,629	\$ 714,367	\$ (64,077)	\$ (114,047)	\$ (91,062)	\$ (97,362)	\$ (127,498)	\$ -	\$ -	\$ -	\$ -	46,253

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)
PRINCIPAL PAYMENT - 05/01/24		(\$60,000)
CURRENT BONDS OUTSTANDING		\$3,195,000

SERIES 2018A-2, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	5.800%	
MATURITY DATE:	11/1/2029	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL INTEREST	
RESERVE FUND REQUIREMENT	\$145	
RESERVE FUND BALANCE	\$145	
BONDS OUTSTANDING - 11/07/18		\$4,120,000
SPECIAL CALL - 05/01/19		(\$150,000)
SPECIAL CALL - 08/01/19		(\$245,000)
SPECIAL CALL - 11/01/19		(\$330,000)
SPECIAL CALL - 02/01/20		(\$200,000)
SPECIAL CALL - 05/01/20		(\$205,000)
SPECIAL CALL - 08/01/20		(\$305,000)
SPECIAL CALL - 11/01/20		(\$665,000)
SPECIAL CALL - 02/01/21		(\$580,000)
SPECIAL CALL - 05/01/21		(\$85,000)
SPECIAL CALL - 08/01/21		(\$1,060,000)
SPECIAL CALL - 11/01/21		(\$210,000)
SPECIAL CALL - 02/01/22		(\$75,000)
SPECIAL CALL - 05/01/22		(\$5,000)
SPECIAL CALL - 11/01/22		(\$5,000)
CURRENT BONDS OUTSTANDING		\$0

Windward

Community Development District

LONG TERM DEBT REPORT

SERIES 2020A-1, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	3.00%, 3.650%, 4.250%, 4.500%	
MATURITY DATE:	5/1/2051	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$127,656	
RESERVE FUND BALANCE	\$127,656	
BONDS OUTSTANDING - 10/29/20		\$4,230,000
PRINCIPAL PAYMENT - 05/01/22		(\$75,000)
PRINCIPAL PAYMENT - 05/01/23		(\$80,000)
PRINCIPAL PAYMENT - 05/01/24		(\$80,000)
CURRENT BONDS OUTSTANDING		\$3,995,000

SERIES 2020A-2, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	4.400%	
MATURITY DATE:	11/1/2035	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL INTEREST	
RESERVE FUND REQUIREMENT	\$50,743	
RESERVE FUND BALANCE	\$50,743	
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)
SPECIAL CALL - 02/01/24		(\$700,000)
SPECIAL CALL - 05/01/24		(\$420,000)
CURRENT BONDS OUTSTANDING		\$1,860,000

Windward
Community Development District
Special Assessment Receipts
Fiscal Year 2024

							Gross	\$ 1,182,916.77	\$ 259,200.00	\$ 271,680.00	\$ 1,713,796.77
							Net	\$ 1,111,941.76	\$ 243,648.00	\$ 255,379.20	\$ 1,610,968.96
ON ROLL ASSESSMENTS							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	
01/10/24	ACH	\$10,053.00	\$0.00	(\$201.06)	\$0.00	\$9,851.94	\$6,800.12	\$1,490.04	\$1,561.78	\$9,851.94	
01/10/24	ACH	\$36,073.43	\$0.00	(\$721.46)	\$0.00	\$35,351.97	\$24,401.05	\$5,346.74	\$5,604.18	\$35,351.97	
01/31/24	INTEREST	\$0.00	\$0.00	\$0.00	\$1,451.27	\$1,451.27	\$1,001.72	\$219.49	\$230.06	\$1,451.27	
02/08/24	ACH	\$1,190.40	\$0.00	(\$23.81)	\$0.00	\$1,166.59	\$805.22	\$176.44	\$184.93	\$1,166.59	
02/08/24	ACH	\$18,191.67	\$0.00	(\$363.83)	\$0.00	\$17,827.84	\$12,305.34	\$2,696.34	\$2,826.16	\$17,827.84	
03/08/24	ACH	\$27,612.90	\$0.00	(\$552.26)	\$0.00	\$27,060.64	\$18,678.11	\$4,092.74	\$4,289.79	\$27,060.64	
04/08/24	ACH	\$9,297.27	\$0.00	(\$185.94)	\$0.00	\$9,111.33	\$6,288.92	\$1,378.03	\$1,444.38	\$9,111.33	
04/08/24	ACH	\$9,394.52	\$0.00	(\$187.90)	\$0.00	\$9,206.62	\$6,354.70	\$1,392.44	\$1,459.48	\$9,206.62	
04/19/24	ACH	\$0.00	\$0.00	\$0.00	\$161.48	\$161.48	\$111.46	\$24.42	\$25.60	\$161.48	
05/08/24	ACH	\$2,225.68	\$0.00	(\$44.51)	\$0.00	\$2,181.17	\$1,505.52	\$329.88	\$345.77	\$2,181.17	
05/08/24	ACH	\$19,152.36	\$0.00	(\$383.05)	\$0.00	\$18,769.31	\$12,955.17	\$2,838.73	\$2,975.41	\$18,769.31	
TOTAL		\$ 1,640,194.44	\$ -	\$ (32,803.89)	\$ 1,612.75	\$ 1,609,003.30	\$ 1,110,585.02	\$ 243,350.70	\$ 255,067.58	\$ 1,609,003.30	

100%	Gross Percent Collected
\$ 1,965.66	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

K. Hovnanian at Mystic Dunes, LLC					
			Net Assessments	\$131,120.00	\$131,120.00
Date	Due	Check	Net	Amount	Debt Service
Received	Date	No.	Assessed	Received	Fund 2020 A2
3/24/24	4/1/24	8450	\$65,560.00	\$65,560.00	\$65,560.00
	10/1/24		\$65,560.00		\$0.00
			\$ 131,120.00	\$ 65,560.00	\$ 65,560.00

SECTION 3

*to be provided under
separate cover*