Windward
Community Development District

Agenda

August 21, 2024

AGENDA

Windward
Community Development District

219 East Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

August 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, August 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. Pledge of Allegiance
3. Public Comment Period
4. Approval of Minutes of the July 10th and July 17th Board of Supervisors Meetings
5. Ratification of Landscape and Irrigation Contract with Prince & Sons
6. Discussion of Camera Proposal for Mystic Dunes
7. Presentation or Series 2018 A-1 and A-2 Arbitrage Rebate Reports- ***ADDED***
8. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager
        i. Approval of Check Register
        ii. Balance Sheet and Income Statement
        iii. Adoption of District Goals & Objectives
        iv. Approval of Fiscal Year 2025 Meeting Schedule
    D. Field Manager
        i. Discussion of Action Items
9. Other Business
10. Supervisors' Requests
11. Adjournment

MINUTES

MINUTES OF MEETING
WINDWARD
COMMUNITY DEVELOPMENT DISTRICT

A special meeting of the Board of Supervisors of the Windward Community Development District was held Wednesday, July 10, 2024 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
Kristen Trucco	District Counsel
Thomas Santos	Field Manager
Clayton Smith	GMS
Representatives of the bidders	
Several Residents	

FIRST ORDER OF BUSINESS **Roll Call**

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

SECOND ORDER OF BUSINESS **Pledge of Allegiance**

Mr. Showe led the pledge of allegiance

THIRD ORDE ROF BUSINESS` **Audience Comments**

Mr. Creitz stated they have made the entryway, circle, and boulevard look nice. How are the different companies going to address the deficiencies in the irrigation system?

Mr. Del-Llano stated one of the landscape companies has their items prepositioned next-door, but should the board choose someone else I suggest that there is space by the sales center and whoever we chose can be positioned there.

FOURTH ORDER OF BUSINESS Landscape Proposal Presentations

A. Brightview
B. Duval Landscape Maintenance
C. FloraLawn
D. Prince & Sons

Mr. Showe stated the landscape proposals were received prior to the last board meeting and the board short listed four vendors and set this special meeting for today to give them an opportunity to give presentations.

Representatives of Brightview, Duval, FloraLawn and Prince & Sons gave a brief background on their companies, experience, the board members and residents asked questions to clarify their understanding of the proposals, personnel, schedule of work, consistent crews, understanding of the irrigation system, emergency response, challenges in other accounts, communication, and response to complaints.

Mr. Smith gave an overview of the rankings and the experience that staff has had with the top ranked firms.

On MOTION by Mr. Clark seconded by Ms. Renaud with all in the board took a short recess.

**Mr. Showe reconvened the meeting and stated Mr. Morris has left the meeting.*

Mr. Showe stated we collected the scoring sheets from the board members and Prince & Sons is ranked no. 1, FloraLawn no. 2, Duval no. 3 and Brightview no. 4.

On MOTION by Mr. Clark seconded by Ms. Renaud with four in favor Prince and Sons were ranked no. 1 and staff was authorized to enter into a contract with Prince and Sons and upon execution of the contract then a letter of termination will be issued to Juniper in accordance with the terms of the contract.

Mr. Showe stated we will adjust the budget to reflect the new lower cost of the landscape maintenance.

FIFTH ORDER OF BUSINESS **Review of Remaining Proposals**

- **A. Helping Hand Lawn Care**
- **B. Juniper**
- **C. OmegaScapes, Inc.**
- **D. Rotolo Consultants Inc. – RCI**
- **E. United Land Service**
- **F. Weber/Continuum**
- **G. Yellowstone Landscape**

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

There being no comments, the next item followed.

SEVENTH ORDER OF BUSINESS **Adjournment**

On MOTION by Ms. Renaud seconded by Mr. Clark with all in favor the meeting adjourned at 2:05 p.m.

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

MINUTES OF MEETING
WINDWARD
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Windward Community Development District was held Wednesday, **July 17, 2024** at 1:00 p.m. at 7813 Four Seasons Boulevard, Kissimmee, Florida.

Present and constituting a quorum were:

Jimmy Clark *by telephone*	Chairman
Susan Moss	Vice Chairperson
Gretta Akellino	Assistant Secretary
Carmen Renaud	Assistant Secretary

Also Present were:

Jason Showe	District Manager
Kristen Trucco	District Counsel
Steven Sasha *by telephone*	District Engineer
Thomas Santos	Field Manager
Several Residents	

FIRST ORDER OF BUSINESS **Roll Call**

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

SECOD ORDER OF BUSINESS **Pledge of Allegiance**

Mr. Showe led the pledge of allegiance.

THIRD ORDER OF BUSINESS **Public Comment**

Ms. Teitsworth stated the grass that was put in the dog park was a type of Bahia and grows quicky and hasn't been mowed in two weeks. There is a pond on Four Season Boulevard they spent two hours mowing. The dog park is next to it, but they didn't go there. One street over there is a pond that hasn't been mowed either. Is there a system that the landscapers do a certain section then move on to another section? If there is a system, they are ignoring it.

Mr. Showe stated we have instructed them multiple times to cut the dog park and we are not getting a lot of response from Juniper at this point. We did select a new landscape vendor and we hope that by September 1st the new vendor will be in place. We are preparing a list for Juniper of things they need to complete prior to them getting the final check.

Mr. Santos stated they were out there this morning and I will check after the meeting to make sure it is done.

Mr. Wittmer asked what does the board do with the public comments? Not all public comments seem to make the minutes. Do you consider any of the public comments/questions and if you do, how do you document that?

Mr. Showe stated the board can address comments it depends on the scope of the comment/question. We try to address most of the comments at some point during the meeting or after depending on the nature of the comment. We do keep a recording of each meeting and the minutes are not verbatim, sometimes the recorder does not pick up everything because it is hard to hear.

Mr. Hoyt stated I have traveled extensively over the past six weeks and recently returned home and noticed for the first time that Four Seasons Boulevard was cut this morning. I'm pleased to hear that you are going to hold them accountable before they get their last payment. I appreciate that these meetings are recorded. Is that available to residents?

Mr. Showe responded absolutely. I will give you my card and any resident can send me an email if there is a specific recording you would like to have. Depending on the size of the recording we might have to send you a link.

Mr. Hoyt asked is there any way you can load those so that we can simply tap into a set of files and download by meeting date so we don't have to request them?

Mr. Showe responded I will see if we capacity on our website. It would be a huge file and our website has limits on how much we can hold on there at a time. I will work with our IT department.

FOURTH ORDER OF BUSINESS **Approval of the Minutes of the June 19, 2024 Meeting**

On MOTION by Ms. Akellino seconded by Ms. Renaud with all in favor the minutes of the June 19, 2024 meeting were approved.

FIFTH ORDER OF BUSINESS Public Hearing

Mr. Showe stated next is the public hearing on the budget. I will note for the audience, we have one board member who has to leave and we may adjourn the meeting after the public hearing because we need to have three board members present in person in order to maintain a quorum. If we need to adjourn the meeting and you don't get your questions answer, Thomas and I will stay afterwards add address your questions.

A CDD is a special purpose district created under Florida Statute 190, we are subject to government in the sunshine, public records law and we are subject to various other statutes. Generally we do water, sewer, stormwater, landscape maintenance, amenities, public facilities. The CDD is governed by a five member board initially elected by landowners, then transitions to the general election process after it is six years old and there are 250 registered voters residing in the district, two seats transition to the general election, then in two years, two more seats transition and in two more years the last seat transition so that all the board members are elected by general election. A CDD is financed through non-ad valorem assessments and are not based on the value of your property. There are two components to your assessments, a fixed portion that is debt service on the bonds, which is $960 and the variable component which is he operating and maintenance portion. When there is an increase in the O&M you will receive mailed notice of the increase. This district was created by Ordinance 2016-21 and amended later; it includes approximately 150 acres. You have two series of bonds, the first series covered 270 homes and has about $3.2 million left on it and the second series is for 283 homes and close to $4 million left on it. Once the bonds are paid off that portion of the assessment goes away. We do stormwater management, landscape and hardscape and irrigation, streetlights, parks, and sidewalks.

The debt service is $960 and O&M is $2,652, which is a $513 increase over the prior year. The letter you received had a higher amount, but we bid landscaping and were able to lower that line item and lower the proposed increase in assessments.

The administration portion of the budget are the things required to keep the district in operation and is about 10% of your budget, landscape maintenance runs about 17% of the budget, 4% is for landscape replacements, irrigation repairs at 2%, lake maintenance, water and sewer and streetlights is 12%. Based on the calculations if we take streetlights, landscaping and irrigation that is 77% of your total assessments.

As the community continues to grow and we take on more property, the responsibilities of the district expands. All lots are assessed equally whether they are owned by the developer or if the lot is vacant, they are assessed equally. The budget is based on the costs needed to manage the property. In 2024 the developer funded some extensive landscape restoration and we allocated $50,009 in this budget to start a reserve. Developer deficit funding is not continuing in 2025. Once the project is built out, which is this year, all lots are on the tax roll and we no longer get developer deficit funding; the lots have to support the operations of the district. If there are any unspent funds they will be allocated to future capital reserves. The debt service on individual lots can be paid off. just contact our office and we will give you that number and the process to take care of that.

I will take the public comments on the budget at this time.

Mr. Hoffer stated I'm hopeful Prince and Sons will do a good job. I would like to have true key performance indicators that are measurable, according to the contracts going forward. We will have a much better feel for expenditures and showing we are getting the service we need. The contingency for landscaping was over the proposed budget. Water and sewer is a high percentage year over year. General repairs and maintenance has a $10,000 budget, actuals proposed at year end is $3,800 but the proposed $18,500 for 2025 is an 85% increase than what was budgeted the previous year.

Mr. Showe stated as far as landscape contingency that is specific to plant replacements. As I indicated the developer paid a lot of the extensive landscape repair we had, we don't see that continuing. As to the water, we did a recalculation of our split between the HOA and the CDD and prior to the split we were paying 40% of one meter, we took over a secondary meter at the back of the property, which the CDD fully paid for the first few months and our engineer determined that split between the CDD and HOA should be 50/50, which is why the budget for next year is less than our projection for this year. As to the general repairs and maintenance we believe there are some things that need to be maintained such as the monuments, fountains, lights and there are things that staff can do to save some money.

Ms. Batts asked the contingencies and reserve moneys invested in an interest-bearing account? If they are, how are they invested?

Mr. Showe stated we use the State Board of Administration or a money market.

Ms. McLaughlin stated can the reserve study be shared? Towards the end of the last meeting there was a discussion that I'm not certain I understand the resolution. It had to do with

who actually owned the landscaping for the islands on Four Seasons Boulevard. Can you clarify that for me?

Mr. Showe stated we haven't finalized the reserve study. The islands are clearly CDD, there is no issue with that. As I recall the discussion at the end of the last meeting was on the area between the sidewalk and the curb in front of residential homes. We have an update on that.

Ms. Trucco stated and the trees that are there. There are some irrigation heads too so there would have been extensive conversations with the HOA counsel about what made sense moving forward and there was a proposed license agreement to allow the HOA to maintain that parkway area and there are reasons why we feel it is in the best interests of the CDD to do that, but they are not comfortable doing that without a license agreement. We have sent over a proposed license agreement to their counsel and once we get their comments back it will come back to the board, the public will see that as well. There are advantages to having the HOA be the party that maintains it from the CDD. The parkway is part of the roads that are owned by the CDD if it has been conveyed by deed. That is a different conversation, we are in the process of turning over from the developer, but it has to be certified complete by the engineer and then a walk through to make sure if there is any damage on the property that it is repaired before it is conveyed to the CDD by formal deed.

A resident asked are we talking about sod and irrigation as one entity or sod, irrigation and trees?

Mr. Showe stated based on experience it is much cleaner if one entity has all of it. It makes it cleaner for the residents. The CDD does not currently maintain that property and that was not part of the bid.

Ms. Trucco stated it is our understanding that historically it has been part of the HOA landscape contract.

A resident asked can we get what the expectation was? I think on the HOA side we need to have that clarity.

Mr. Showe stated we agree that there has been confusion, which is why we are trying to work out with the HOA to make it more clear.

A resident asked can we get the payoff amount of the bonds posted on the website?

Mr. Showe stated it changes every six months but we can get something up there.

A resident asked any word on when the gate will be repaired.

Mr. Showe stated there is significant damage and we are waiting on a proposal.

A. Consideration of Resolution 2024-05 Adopting the Fiscal Year 2025 Budget and Appropriating Funds

On MOTION by Ms. Renaud seconded by Ms. Akellino with all in favor Resolution 2024-05 Adopting the Fiscal Year 2025 Budget and Appropriating Funds was approved.

B. Consideration of Resolution 2024-06 Imposing Special Assessments and Certifying an Assessment Roll

On MOTION by Ms. Akellino seconded by Ms. Renaud with all in favor Resolution 2024-06 Imposing Special Assessments and Certifying an Assessment Roll was approved.

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

The balance of the agenda items was tabled.

SIXTH ORDER OF BUSINESS **Staff Reports**

- **A. Attorney**
- **B. Engineer**
- **C. Field Manager**
- **D. Manager**
  - **i. Approval of Check Register**
  - **ii. Balance Sheet and Income Statement**
  - **iii. Review of Task List**

SEVENTH ORDER OF BUSINESS **Other Business**

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

NINTH ORDER OF BUSINESS **Adjournment**

On MOTION by Ms. Renaud seconded by Ms. Akellino with all in favor the meeting adjourned at 1:39 p.m.

_____	_____
Secretary/Assistant Secretary	Chairman/Vice Chairman

SECTION V

LANDSCAPE AND IRRIGATION MAINTENANCE AGREEMENT

THIS AGREEMENT ("**Agreement**") is made and entered into this 23rd day of July, 2024, by and between:

WINDWARD COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, located in Osceola County, Florida, whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (the "**District**"), and

PRINCE AND SONS, INC., a Florida Corporation, whose mailing and principal address is 200 South F Street, Haines City, Florida, 33844 ("**Contractor**").

RECITALS

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure, including landscaping and irrigation; and

WHEREAS, the District has a need to retain an independent contractor to provide landscape and irrigation maintenance services for certain lands within and around the District; and

WHEREAS, Contractor submitted a proposal and represents that it is qualified, willing and capable to serve as a landscape and irrigation maintenance contractor and provide such services to the District.

NOW, THEREFORE, in consideration of the mutual covenants contained in this Agreement, it is agreed that Contractor is hereby retained, authorized, and instructed by the District to perform in accordance with the following covenants and conditions, which both the District and Contractor have agreed upon:

1. INCORPORATION OF RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein as a material part of this Agreement.

2. CONTRACTOR OBLIGATIONS.

A. *Scope of Services*. Contractor shall provide the services described in the Scope of Services attached hereto as **Exhibit A** ("**Work**"), for the areas identified in the Landscape Maintenance Map attached hereto as **Exhibit B** ("**Landscape Maintenance Area**"), both of which are incorporated herein by this reference. Contractor acknowledges and agrees that the Landscape Maintenance Area may be reasonably adjusted, in the sole discretion of the District, to accurately reflect areas of the Work actually being performed,

which adjustments shall not result in change in the price for the Work as reflected in Contractor's fee summary attached hereto as **Exhibit C** ("**Fee Summary**") and incorporated herein by this reference. Should any work and/or services be required which are not specified in this Agreement or any amendments, addenda, or change orders but which are nevertheless necessary for the proper provision of services to the District, such work or services shall be fully performed by Contractor as if described and delineated in this Agreement. In the event of any conflict between the terns in this Agreement and the terms in any of the exhibits attached hereto, the terms in this Agreement shall control.

B. *Acceptance of Site.* By executing this Agreement, the Contractor agrees that the Contractor was able to inspect the site prior to the execution of this Agreement, and that the Contractor agrees to be responsible for the care, health, maintenance, and replacement, if necessary, of the existing landscaping, in its current condition, and on an "as is" basis. The Contractor shall be strictly liable for the decline or death of any plant material, regardless of whether such decline or death is due to the negligence of the Contractor or a former contractor, except that the Contractor shall not be responsible for fire, cold, storm or wind damage, incurable or uncontrollable diseases, or damage due to vandalism. Upon the occurrence of any such exceptions, Contractor shall immediately notify the District. Contractor shall replace, at Contractor's expense, all plant material that, in the opinion of the District, fails to maintain a healthy, vigorous condition as a result of the Contractor's failure to perform the Work specified herein. No changes to the compensation set forth in this Agreement shall be made based on any claim that the existing landscaping was not in good condition or that the site was unsuitable for such landscaping.

C. ***Manner of Contractor's Performance.*** The Contractor agrees, as an independent contractor, to undertake the Work as specified in this Agreement or any Work Authorization (defined herein) issued in connection with this Agreement. All Work shall be performed in a neat and professional manner acceptable to the District and shall be in accordance with all applicable standards, and as required by the Scope of Services. The performance of all Work and additional services by the Contractor under this Agreement and related to this Agreement shall conform to any written instructions issued by the District. The Contractor warrants that the Work shall be free from any defects in workmanship and Contractor agrees to a warranty for a period of one year from completion of any portion of the Work to repair any deficiencies, fixes or touch-ups needed.

D. ***Discipline, Employment, Uniforms.*** Contractor shall maintain at all times strict discipline among its employees, subcontractors, agents and assigns and represents to the District that it has performed all necessary background checks of the same. Contractor shall not employ for work on the project any person unfit or without sufficient skills to perform the job for which such person is employed. All laborers and foremen of the Contractor shall perform all Work on the premises in a uniform to be designed by the Contractor. No shirtless attire, no torn or tattered attire or slang graphic T-shirts are permitted. No smoking in or around the buildings will be permitted. Rudeness or discourteous acts by Contractor employees will not be tolerated. No Contractor solicitation of any kind is permitted on property.

E. ***Rain Days.*** In the event that time is lost due to heavy rains ("**Rain Days**"), Contractor agrees to reschedule its employees and divide their time accordingly to

complete all scheduled services during the same week as any Rain Days. Contractor shall provide services on Saturdays, if needed to make up Rain Days, with prior notification to and approval by the District Representative(s) (defined herein).

F. ***Protection of Property.*** Contractor shall use all due care to protect against any harm to persons or property while performing the Work. If Contractor's acts or omissions result in any damage to property within the District, including but not limited to damage to landscape lighting and irrigation system components, entry monuments, etc., the Contractor shall immediately notify the District and promptly repair all damage – and/or promptly replace damaged property – to the sole satisfaction of the District. If Contractor fails to do so, the District reserves the right to make such repairs and Contractor shall reimburse the costs of such repair or replacement.

G. ***District Representative; Reporting.*** The District shall designate in writing a person to act as the District Representative with respect to the Work to be performed under this Agreement. The District Representative shall have complete authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to materials, equipment, elements, and systems pertinent to Contractor's services, including the Work.

i. The District hereby designates the District Manager or his or her designee, to act as the District Representative.

ii. The District shall have the right to change its designated Representative with written notice to Contractor.

iii. Contractor agrees to meet with the District's representative no less than bi-weekly to walk the property and discuss conditions, schedules, and items of concern regarding this Agreement and to provide a monthly written report summarizing, at minimum, the Work performed during the month, any issues and/or areas of concern and the schedule of Work to be performed for the upcoming month.

iv. Contractor agrees to attend the regularly scheduled meetings of the Board of Supervisors of the District, upon request.

H. ***Deficiencies.*** Contractor shall identify and promptly notify the District Representative of any deficient areas by written communication, including any explanations of proposed actions to remedy such deficiencies. Upon approval by the District Representative, the Contractor shall take such actions as are necessary to address the deficiencies within a reasonable time period specified by the District Representative, or if no time is specified by the District, within three (3) days and prior to submitting any invoices to the District. Contractor and the District recognize that time is of the essence with this Agreement and that the District will suffer financial loss if the deficiencies are not timely addressed. Should the Contractor fail to address any deficiencies within the time set forth by the District Representatives, the District shall have the rights to, among other remedies available at law or in equity, fine the Contractor one hundred dollars

($10●.0●) per day; to withhold some or all of the Contractor's compensation under this Agreement; and to contract with outside sources to perform necessary work with all charges for such services to be reimbursed by Contractor or deducted from the Contractor's compensation.

I. *Compliance with Laws*. The Contractor shall keep, observe, and perform all requirements of applicable local, state and federal laws, rules, regulations, ordinances, permits, licenses, or other requirements or approvals. Further, the Contractor shall notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, state, or federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any act or omission of the Contractor or any of its agents, servants, employees, or material men, or appliances, or any other requirements applicable to provision of services. Additionally, the Contractor shall promptly comply with any requirement of such governmental entity after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation.

J. *Safety*. Contractor shall provide for and oversee all safety orders, precautions, and programs necessary for the Work. Contractor shall maintain an adequate safety program to ensure the safety of employees and any other individuals working under this Agreement. Contractor shall comply with all ●SHA standards. Contractor shall take precautions at all times to protect any persons and property in performing the Work, utilizing safety equipment including but not limited to bright vests and traffic cones.

K. *Environmental Activities.* The Contractor agrees to use best management practices, consistent with presently accepted industry standards, with respect to the storage, handling and use of chemicals (e.g., fertilizers, pesticides, etc.) and fuels. The Contractor shall keep all equipment clean (e.g., chemical sprayers) and properly dispose of waste. Further, the Contractor shall immediately notify the District of any chemical or fuel spills. The Contractor shall be responsible for any environmental cleanup, replacement of any turf or plants harmed from chemical burns, and correcting any other harm resulting from the Work to be performed by Contractor.

L. *Payment of Taxes; Procurement of Licenses and Permits.* Contractor shall pay all taxes required by law in connection with the Work, including sales, use, and similar taxes, and shall secure all licenses and permits necessary for proper completion of the Work, paying the fees therefore and ascertaining that the permits meet all requirements of applicable federal, state and local laws or requirements.

M. *Subcontractors.* Contractor shall not assign any portion of the Work to subcontractors without prior, written approval of the District. In the event any portions of the Work are assigned to subcontractors, Contractor shall be responsible for the satisfactory performance of such work by subcontractors. Nothing in this Agreement shall be construed to create a contractual relationship between any subcontractor and the District.

N. *Independent Contractor Status.* In all matters relating to this Agreement, Contractor shall be acting as an independent contractor. Neither Contractor nor employees

of Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of Contractor, if any, in the performance of this Agreement. Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

3. COMPENSATION; TERM.

A. *Term*. The term of this Agreement shall be from ~~August~~ SEPTEMBER 1, 2024, to September 30, 2025 ("**Year 1**"), unless terminated earlier in accordance with the terms of this Agreement. Thereafter, this Agreement will automatically renew in additional, one (1) year terms, for up to four (4) additional annual renewals, unless terminated earlier in accordance with the terms of this Agreement.

B. *Compensation*. As compensation for the Work, the District agrees to pay Contractor an amount not-to-exceed **Two Hundred and Thirty Six Thousand, Eight Hundred and Forty Four Dollars($236,844.00)** per year for Year 1, all in accordance with the Fee Summary attached hereto as **Exhibit C**. Compensation for the Work in subsequent renewal years shall be in accordance with the with the Fee Summary attached hereto as **Exhibit C.**

C. *Additional Work.* Should the District desire that the Contractor provide additional work and/or services relating to the District's landscaping and/or irrigation systems (e.g., additional services or services for other areas not specified in this Agreement), such additional work and/or services shall be fully performed by the Contractor after prior approval of a required Work Authorization. The Contractor agrees that the District shall not be liable for the payment of any additional work and/or services unless the District first authorizes the Contractor to perform such additional work and/or services through an authorized and fully executed Work Authorization, a form of which is attached hereto as **Exhibit D**. The Contractor shall be compensated for such agreed additional work and/or services based upon a payment amount derived from the prices set forth in the Contractor's Fee Summary attached hereto as **Exhibit C**. If pricing for any such additional work or services is not specifically provided for in the exhibits hereto, Contractor agrees to negotiate in good faith on such pricing. Nothing herein shall be construed to require the District to use the Contractor for any such additional work and/or services, and the District reserves the right to retain a different contractor to perform any additional work and/or services.

D. *Payments by the District.* The Contractor shall maintain records conforming to usual accounting practices. Further, the Contractor agrees to render monthly invoices to the District, in writing, which shall be delivered or mailed to the District by the fifth (5th) day of the next succeeding month. Each monthly invoice shall contain, at a minimum, the District's name, the Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on the invoice with a description of each sufficient for the District to approve each cost, the time frame within which the services were

provided, and the address or bank information to which payment is to be remitted. Consistent with Florida's Prompt Payment Act, section 218.70, et seq., *Florida Statutes*, these monthly invoices are due and payable within forty-five (45) days of receipt by the District.

E. *Payments by Contractor.* Subject to the terms herein, Contractor will promptly pay in cash for all costs of labor, materials, services and equipment used in the performance of the Work, and upon the request of the District, Contractor will provide proof of such payment. Contractor agrees that it shall comply with Section 218.735(6), *Florida Statutes*, requiring payments to subcontractors, material men, suppliers or laborers be made within ten (10) days of receipt of payment from the District. The District may require, as a condition precedent to making any payment to Contractor, that all subcontractors, material men, suppliers or laborers be paid and require evidence, in the form of Lien Releases or partial Waivers of Lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that Contractor provide an affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from Contractor, in a form satisfactory to the District, that any indebtedness of Contractor, as to services to the District, has been paid and that Contractor has met all of the obligations with regard to the withholding and payment of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

4. TERMINATION. The District agrees that the Contractor may terminate this Agreement for cause by providing sixty (60) days' written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that, notwithstanding any other provision of this Agreement, and regardless of whether any of the procedural steps set forth in Section 2(H) of this Agreement are taken, the District may terminate this Agreement immediately for cause by providing written notice of termination to the Contractor. The District shall provide thirty (30) days' written notice of termination without cause. Any termination by the District shall not result in liability for consequential damages, lost profits, or any other damages or liability. However, upon any termination of this Agreement by the District, the Contractor shall be entitled to payment for all Work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor. On a default by Contractor, the District may elect not to terminate the Agreement, and instead to demand that Contractor cure any failure constituting default and make appropriate deduction or revision to the payment to become due to Contractor. Furthermore, the District reserves the right to pursue any and all available remedies under the law, including but not limited to equitable and legal remedies and withhold payment pending outcome of such dispute.

5. INSURANCE.

A. *Insurance Required.* Before commencing any Work, the Contractor shall furnish the District with a Certificate of Insurance evidencing compliance with the requirements of this section. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance

coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be primary and written on forms acceptable to the District. Additionally, insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida, and such carrier shall have a Best's Insurance Reports rating of A-VII. The procuring of required policies of insurance shall not be construed to limit Contractor's liability or to fulfill the indemnification provisions and requirements of this Agreement.

B. *Types of Insurance Coverage Required.* Contractor or any subcontractor performing the work described in this Agreement shall maintain throughout the term of this Agreement the following insurance:

i. Worker's Compensation Insurance in accordance with the laws of the State of Florida. In the event the Contractor has "leased" employees, the Contractor or the employee leasing company must provide evidence of a Minimum Premium Workers' Compensation policy, along with a Waiver of Subrogation in favor of the District. All documentation must be provided to the District at the address listed below. No contractor or sub-contractor operating under a worker's compensation exemption shall access or work on the site.

ii. Employer's Liability Coverage with limits of at least $1,000,000 (one million dollars) per accident or disease.

iii. Commercial General Liability Insurance covering Contractor's legal liability for bodily injuries, property damage, contractual, products and completed operations, and personal injury, with limits of not less than $2,000,000 per occurrence, and further, including, but not being limited to, Independent Contractors Coverage for bodily injury and property damage in connection with subcontractors' operation.

iv. Automobile Liability Insurance for bodily injuries in limits of not less than $2,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

v. Umbrella Excess Liability Insurance to cover any liability in excess of the limits of coverage already required and with limits of at least $1,000,000 per occurrence and $1,000,000 on aggregate.

C. *Additional Insured.* All policies required by this Agreement, with the exception of Workers' Compensation, or unless specific approval is given by the District, are to be written on an occurrence basis, and shall name the District, and its supervisors, officers, staff, agents, employees, and representatives as additional insured (with the exception of Workers' Compensation insurance) as their interest may appear under this Agreement. Insurer(s), with the exception of Workers' Compensation on non-leased

employees, shall agree to waive all rights of subrogation against the District and its supervisors, officers, staff, agents, employees, and representatives.

D. *Sub-Contractors.* Insurance requirements itemized in this Agreement and required of the Contractor shall be provided on behalf of all sub-contractors, if any and if approved, to cover their operations performed under this Agreement. The Contractor shall be held responsible for any modifications, deviations, or omissions in these insurance requirements as they apply to sub-contractors.

E. *Payment of Premiums.* The Contractor shall be solely responsible for payment of all premiums for insurance contributing to the satisfaction of this Agreement and shall be solely responsible for the payment of all deductibles and retentions to which such policies are subject, whether or not the District is an insured under the policy.

F. *Notice of Claims.* Notices of accidents (occurrences) and notices of claims associated with work being performed under this Agreement shall be provided to the Contractor's insurance company and to the District as soon as practicable after notice to the insured.

G. *Failure to Provide Insurance.* The District shall retain the right to review, at any time, coverage, form, and amount of insurance. If the Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Contractor shall pay the cost for that required insurance to the District and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance. If Contractor fails to pay such cost to the District, the District may deduct such amount from any payment due the Contractor.

6. INDEMNIFICATION.

A. The Contractor shall indemnify, defend, and hold harmless, the District, the District's Board of Supervisors, District staff and the District's agents, officers, employees, contractors, and representatives from and against any and all liability, actions, claims, demands, loss, damage, injury, or harm of any nature whatsoever, arising from the acts or omissions of Contractor, or the Contractor's officers, directors, agents, assigns, employees, subcontractors, or representatives.

B. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, fines, forfeitures, back pay, awards, court costs, mediation costs, litigation expenses, attorney fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), or other amounts of any kind.

C. The Contractor agrees that nothing in this Agreement shall serve as or be construed as a waiver of the District's or its staff, supervisors or consultant's limitations on liability contained in section 768.28, *Florida Statutes*, or other law. Any subcontractor retained by the Contractor shall acknowledge the same in writing, and it shall be Contractor's

responsibility to secure such acknowledgments. Further, nothing herein shall be construed to limit or restrict the District's rights against the Contractor under applicable law.

D. In any and all claims against the District or any of its agents or employees by any employee of the Contractor, any subcontractor, anyone directly or indirectly employed by any of them, or anyone for whose acts any of them may be liable, the indemnification obligation under this Agreement shall not be limited in any way as to the amount or type of damages, compensation or benefits payable by or for the Contractor or any subcontractor under Workmen's compensation acts, disability benefit acts, or other employee benefit acts.

E. It is understood and agreed that this Agreement is not a construction contract as that term is referenced in Section 725.06, *Florida Statutes*, and that said statutory provision does not govern, restrict or control this Agreement

7. MISCELLANEOUS PROVISIONS

A. ***Default and Protection Against Third-party Interference.*** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

B. ***Custom and Usage.*** It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing or due to oversight; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

C. ***Successors.*** This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators and successors of the parties to this Agreement, except as expressly limited in this Agreement.

D. ***Assignment.*** Neither the District nor Contractor may assign this Agreement without the prior written approval of the other. Any purported assignment without such written approval shall be void.

E. ***Headings for Convenience Only.*** The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

F. ***Attorneys' Fees.*** In the event that either the District or Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys'

fees, paralegal fees and costs for trial, alternative dispute resolution, or appellate proceedings.

G. *Agreement.* This instrument, together with its Exhibits, shall constitute the final and complete expression of this Agreement between the District and Contractor relating to the subject matter of this Agreement. All prior agreements regarding the matters provided herein are hereby superseded and replaced by this Agreement. The Exhibits attached herein are incorporated to the extent that it clarifies certain terms of the Agreement, and to the extent there are any inconsistencies or conflict between this instrument and the Exhibits, this instrument shall control.

H. *Amendments.* Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and Contractor.

I. *Authorization.* The execution of this Agreement has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all the requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this instrument.

J. *Notices.* All notices, requests, consents and other communications under this Agreement ("**Notices**") shall be in writing and shall be delivered via hand delivery, mailed by United States certified mail, or by overnight delivery service, to the parties, as follows:

A.	**If to the District:**	Windward Community Development District c/o Governmental Management Services – Central Florida, LLC 219 East Livingston Street Orlando, Florida 32801 Attn.: District Manager, Jason Showe
	With a copy to:	Latham, Luna, Eden & Beaudine, LLP 201 S. Orange Ave, Ste. 1400 Orlando, Florida 32801 Attn.: District Counsel, Jan A. Carpenter, Esq.
B.	**If to Contractor:**	Prince and Sons, Inc. 200 South F Street Haines City, FL 33844 Attn: Vice President, Lucas Martin

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at

the place of delivery) or on a non-business day, shall be deemed received on the next

business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Contractor may deliver Notice on behalf of the District and Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

K. ***Third Party Beneficiaries.*** This Agreement is solely for the benefit of the District and Contractor and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and Contractor any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and Contractor and their respective Representative, successors, and assigns.

L. ***Controlling Law; Venue.*** This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. Parties consent to and agree that the exclusive venue for any litigation arising out of or related to this Agreement shall be in a court of appropriate jurisdiction in and for Osceola County, Florida.

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

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT JBURNS@GMSCFL.COM, (407) 841-5524, AND 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801.

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

O. *Arm's Length Transaction.* This Agreement has been negotiated fully between the District and Contractor as an arm's length transaction. The District and Contractor participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

P. *Counterparts.* This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

Q. *Scrutinized Companies Statement.* Contractor certifies that it is not in violation of Section 287.135, *Florida Statutes*, and is not prohibited from doing business with the District under Florida law, including but not limited to Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.

E-Verify.

(a) The Contractor shall comply with and perform all applicable provisions and requirements of Section 448.095, *Florida Statutes* and Section 448.09(1), *Florida Statues*. Accordingly, beginning on the Effective Date, to the extent required by Section 448.095, *Florida Statutes*, the Contractor shall enroll with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*.

(b) If the Contractor anticipates entering into agreements with a subcontractor for the work, Contractor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request. In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Contractor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), *Florida Statutes*, shall promptly terminate its agreement with such person or entity.

(c) By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

R. STATEMENT REGARDING CHAPTER 287 REQUIREMENTS. Contractor acknowledges that, in addition to all Laws and Regulations that apply to this Agreement, the following provisions of Florida law ("Public Integrity Laws") apply to this Agreement:

a. Section 287.133, *Florida Statutes*, titled *Public entity crime; denial or revocation of the right to transact business with public entities*;
b. Section 287.134, *Florida Statutes*, titled *Discrimination; denial or revocation of the right to transact business with public entities*;
c. Section 287.135, *Florida Statutes*, titled *Prohibition against contracting with scrutinized companies*;
d. Section 287.137, *Florida Statutes*, titled *Antitrust violations; denial or revocation of the right to transact business with public entities; denial of economic benefits*; and
e. Section 287.138, *Florida Statutes*, titled *Contracting with entities of foreign countries of concern prohibited.*

Contractor acknowledges that the Public Integrity Laws prohibit entities that meet certain criteria from bidding on or entering into or renewing a contract with governmental entities, including with the District ("**Prohibited Criteria**"). Contractor certifies that in entering into this Contract, neither it nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity, meets any of the Prohibited Criteria, and in the event such status changes, Contractor shall immediately notify the District.

S. *Compliance with section 20.055, Florida Statutes*. The Contractor agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant such section and to

incorporate in all subcontracts the obligation to comply with section 20.055(5), *Florida Statutes*.

[*Remainder of this page intentionally left blank*]

IN WITNESS WHEREOF, the parties execute this agreement the day and year first written above.

ATTEST:

By: Jason

☐ Secretary
☒ Assistant Secretary

WINDWARD COMMUNITY DEVELOPMENT DISTRICT

By:

☐ Chairperson
☐ Vice Chairperson

WITNESS:

Stephanie Pointer

By: Stephanie Pointer
Its: Office manager

PRINCE AND SONS, INC.

Lucas Martin

By: LUCAS MARTIN
Its: VICE PRESIDENT

Exhibit A: Scope of Services
Exhibit B: Landscape Maintenance Map
Exhibit C: Fee Summary
Exhibit D: Form of Work Authorization

Exhibit A: Scope of Services

Windward CDD

LANDSCAPE SCOPE OF WORK

The work for the landscape maintenance is to include the furnishing of all labor, materials, equipment, accessories, and services necessary or incidental to meet the requirements outlined in this scope below. The intention is to sustain all turf and plant materials in a healthy, vigorous growing condition, free from weeds, diseases, insects, and nutritional deficiencies as well as a completely operational irrigation system. All associated planted areas are to be kept in a continuous healthy, neat, clean and debris free condition for the entire life of the contract. The below scope is divided into "elements" to define the elements involved and required in the maintenance of the property.

General Services- Component "A"

Turf Maintenance

Turf maintenance is defined as all mowing, edging, trimming and cleanup of lawn areas. High traffic and high-profile areas such as the entrances and Amenity/clubhouse areas will be completely mowed, edged, trimmed and cleaned up prior to normal business hours of operation. In the event it becomes necessary to make a change in the mowing schedule for any reason, the CDD Management must be notified prior to adjustment of schedule. Mowing during inclement weather will not alleviate the contractor of responsibility for damage caused by the mowing of wet areas.

Mowing

Prior to mowing, remove and dispose of normal litter and debris from all landscape areas. Contractor will not run over litter with mowers.

St. Augustine, Bahia, and Zoysia turf shall be mowed weekly during the growing season from April 1st through September 30th and bi-weekly during the winter season. It is understood that the contractor may be required to periodically add or delete mowing cycles based on weather or other factors with the consent of the CDD Management. Contractor should anticipate 42 mows annually for all common areas. Unirrigated pond areas and banks will be mowed 32 times annually as needed. Pond banks will not be mowed when weather conditions would cause concern that they would be damaged.

St. Augustine, zoysia and Bahia turf shall be cut with rotary mowers to maintain a uniform height. Bahia will be cut between 3.5" and 4.5". St Augustine will be cut between 4.5" and 5.5". Mowing heights will be set at 2"–3" for Zoysia turf. Mowing blades shall be kept sufficiently sharp and properly adjusted to provide a cleanly cut grass blade. Variation in the mowing pattern shall carried out when possible so as to not rut or cause paths.

Mowing of all ponds or wetland buffer areas shall be done with a 50" mower or larger discharging clippings away from the water. Any pond edges that cannot be reached with the full size mower will be string trimmed every other mow cycle at minimum or as needed to maintain an intended look as per the discretion of CDD management.

Visible clippings that may be left following mowing operations shall be removed from the site each visit. Discharging grass clippings into beds, tree rings or maintenance strips is prohibited and if it occurs they

shall be removed prior to the end of each service day.

Contractor will take special care to prevent damage to plant material as a result of the mowing. Contractor is responsible for damages they cause while mowing.

Edging

Sidewalks, curbs, and concrete slabs, and other paved surfaces will be edged in conjunction with mowing operations each time. Beds, tree rings, and other landscape edges will be edged once during each detail rotation, every three weeks. Edging is defined as removal of unwanted turf and vegetation along the above borders by use of a mechanical edger. String trimmers are not to be used for edging and a proper edger will be used. Care will be taken to maintain bed edges as designed in either straight or curvilinear lines.

String Trimming

String Trimming shall be performed around road signs, guard posts, trees, shrubs, utility poles, and other obstacles where mowers cannot reach. Grass shall be trimmed to the same desired height as determined by the turf height specifications. String trimming shall be completed with each mowing cycle.

Maintaining grass-free areas by use of chemicals may be the preferred method in certain applications. Such use will only be done with prior approval of the CDD management.

Turf around the edge of all waterways shall be mowed or string trimmed to the natural water's edge during every other mowing cycle at minimum.

Blowing

When using mechanical blowers to clean curbs, sidewalks and other paved surfaces, care must be taken to prevent blowing grass clippings into beds, onto vehicles or onto other hardscape surfaces. In addition, care also must be taken to disrupt mulch from beds and any mulch blown out of beds must be placed back and raked smooth.

Damage Prevention/Repair

Special care shall be taken to protect building foundations, fencing, light poles, sign posts, monuments and other hardscape elements from mowing, edging or string trimming equipment damage. Contractor will agree to have repairs made by specialized contractors or reimburse the CDD or homeowners within 30 days for any damage to property caused by their crew members or equipment.

Detailing

Detailing of planted areas will be performed weekly in a sectional method, each section representing one-third of the entire property. Based on three sections, the contractor will completely detail the entire property once every three weeks at least. The exception will be the entrances, clubhouse areas and any other high profile or focal areas which should be tended to each week the crew is onsite. The detailing process will include trimming, pruning and shaping of all shrubbery, ornamental trees and groundcover, removal of tree suckers, structural pruning or cutbacks of select varieties of plant material and ornamental grasses as directed, as well as the defining of bed lines, tree saucers and the removal

of all unwanted vegetation. A detail crew will be onsite at least one day per week 42-52 times per year as needed to accomplish the full amount of detail rotations.

Pruning

Prune trees, shrubs and groundcovers to encourage healthy growth and create a natural appearance. Prune to control the new plant growth, maintain the desired plant shape and remove dead, damaged, or diseased portions of the plant.

Use only hand pruners or loppers on trees and shrubs, particularly groundcover Juniper varieties. Hand shears or Topiary shears will be the preferred method of trimming most formal shrubs. Only use power shears on formal hedges where previous practice was to shear, or as directed by the CDD management.

Pruning of trees up to a height of 12 feet is included in the scope of the work. If pruning is required above the height of 12 feet, contractor shall propose an extra service to the CDD representative and acquire approval prior to performing the work. The branching height of trees shall be raised only for the following reasons:

Provide clearance for pedestrians, vehicles, mowers and buildings. Minimum 8ft of clearance is required along all walkways and parking areas. Maintain clearance from shrubs in bed areas. Improve visibility in parking lots and around entries.

Prune trees to remove weak branching patterns and provide corrective pruning for proper development. Cut back to branch collar without leaving stubs. Provide clean and flush cut with no tearing of the tree bark.

Prune to contain perimeter growth within intended bed areas. Established groundcover shall be maintained 4" to 6" away from adjacent hardscape and turf. Bevel or roll leading edges to avoid creating a harsh boxed look. Mature groundcover shall be maintained at a consistent, level height to provide a smooth and even appearance and separation from adjacent plant material.

Structural pruning will be required for several varieties of plants bi-annually, annually or semi- annually to maintain their scale and performance within the landscape. The methodology employed is to structurally prune one plant group throughout the entire property during the sectional detail rotation. All needed structural pruning will be done once per year at minimum. All Ornamental Grasses are to be haystack cut one time per year.

Crepe Myrtles are to be trimmed once per year in the winter months. Trimming should include removal of old blooms, sucker growth and any cross branching. Trimming should be done in such a way that cuts are no less than 12" away from previous year's cuts.

Pruning of all palms less than 15' in height will be included in the sectional rotation. Pruning consists of removal of all dead fronds, seedpods, and any loose boots.

Weed Control

Bed areas are to be left in a weed free condition after each detail service. While pre and post- emergent chemicals are acceptable means of control, weeds in bed areas larger than 3" shall be pulled by hand or string trimmed.

Hardscape cracks and expansion joints are to be sprayed in conjunction with the detail cycle to control weeds. Chemical practices shall not be a substitute for hand weeding where the latter is required.

Trash Removal

Removing trash from all landscape areas will be the responsibility of the contractor. The contractor will remove trash from all focal areas, including medians, around amenity areas, and monuments every visit. Other trash will be removed during normal detail rotations.

Policing

Contractor will police the grounds during each service visit to remove trash, debris and fallen tree litter as needed prior to mowing and edging. Contractor is not responsible for removal of excessive storm debris which would be performed with prior approval with supplemental proposal.

As needed contractor will dedicate supplemental personnel and specialized equipment to the removal of seasonal leaf drop from all landscape and hardscape areas during the months of November through April.

All litter shall be removed from the property and disposed of off-site.

The contract is responsible to empty and refill dog stations on property once per week. There are 10 dog stations.

Communication

Daily, the contractor will communicate with the CDD representative for any landscape issues requiring immediate attention.

Communication is of the utmost importance. Contractor will provide a weekly written report in a form approved by the CDD representative which highlights the main aspects of the previous week's maintenance activities. This can just be a checklist sent via email on Fridays or Mondays.

When requested by CDD management contractor will provide a Monthly Service Calendar for the upcoming period**. A copy of the preceding month's Irrigation Maintenance report and Lawn and Ornamental Fertilization report will be provided monthly**. A copy of these documents should be submitted to the CDD representative by the 5th of each month electronically, or in person. This is only necessary should management request, likely due to performance concerns, however the vendor should always have them should management request.

Contractor agrees to take part in regular weekly, bi-weekly or monthly inspections, as decided by CDD management, of the property to ensure their performance is satisfactory. *Contractor also agrees to complete any work that appears on punch lists resulting from inspections or reviews within three weeks of receiving them.* Contractor will have their Account Manager participate on its behalf and have their Lawn and Ornamental and Irrigation Managers or Technicians available for inspection meeting as needed or requested by CDD management.

Staffing

The Contractor shall have a well-experienced Foreman/Supervisor supervising all work onsite. This person should have knowledge of horticultural practices and be capable of properly supervising others. The Foreman/Supervisor should communicate regularly, daily when needed, with CDD management. Further, In order to maintain continuity, the same Foreman/Supervisor shall direct the scheduled maintenance operations throughout the year. Any anticipated changes in supervisory personnel shall be brought to the attention of the CDD representative prior to any such change. The intent is for maintenance personnel to familiarize themselves with the site.
The crew members should be properly trained to carry out their assigned task and should work in a safe professional manner. Each crew member should be in full uniform at all times.

Contractor is expected to staff the property with trained personnel experienced in commercial landscape maintenance. All personnel applying fertilizers, insecticides, herbicides, and fungicides must be certified by the state of FL. These individuals should be Best Management Practices Certified and hold a Limited Certification for Urban Landscape Commercial Fertilizer or a Certified Pest Control Operator or an employee with an ID card working under the supervision of a CPCO.

Contractor agrees to screen all crew members for criminal background. Also, contractor agrees to follow all INS guidelines for hiring and to maintain an I-9 and other required documents on each employee.

Holidays observed that do not require staffing include New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day, and any other day agreed to by CDD Management. Normal working hours are from 7:00 AM until 7:00 PM. No power equipment will be operated near homes before 9:00 AM. Efforts will be made such that ALL work performed around the Amenity Areas and pool area is to be completed prior to busy attendance hours. Saturdays will be made available for makeup work due to inclement weather from 8:00 AM until 5 PM.

Component "B" – Turf Care Program

ST. AUGUSTINE

Application Schedule – Minimum schedule, if more is needed it is up to the contractor to recommend.

Monthly Application schedule – St. Augustine

- January: Winter fertilization, broadleaf weed control and disease control
- March: Spring granular fertilization, broadleaf weed control, insect, and disease control
- May: Late spring heavy, 100% slow-release Nitrogen fertilization with Arena and weed Control
  October: Heavy fall granular fertilization and broadleaf weed/disease control

Application Requirements: Fertilization

Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a maximum of 4 lbs. of N/1000 square feet with a minimum of 50% slow release and a high Potassium blend in the fall fertilization to promote root development unless soil samples indicate the presence of sufficient Potassium. The winter liquid fertilization should contain a maximum of .5lbs of N/1000 square feet.

BAHIA – Where Applicable (Irrigated areas only)

Application Schedule - Minimum schedule, if more is needed it is up to the contractor to recommend.

Monthly Application Schedule - Bahia

- March: Complete liquid fertilizer and broadleaf weed control to include blanket pre-emergent herbicide application.
- June: Chelated Iron application and Mole Cricket control.
- October: Complete liquid fertilizer and broadleaf weed control to include blanket pre-emergent.

Application Requirements: Fertilization

Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a minimum of 2 lbs. of N/1000 square feet with a minimum of 30% slow release and a high Potassium blend in the late summer fertilization to promote root development unless soil samples indicate the presence of sufficient potassium.

Zoysia

Application Schedule - Minimum schedule, if more is needed it is up to the contractor to recommend.

Monthly Application Schedule - Zoysia

- January: IPM spot treatment for weeds as necessary and inspect/treat fungal activity. February: Pre-emergent herbicide/spot treatment for weeds and fungal activity.
- March: Fertilization. Spot treat weeds and treat fungal and insect activity as necessary.
- April: Liquid Fertilization with .5lb N, with Iron, post emergent weed control, insect/disease control as necessary.
- May: Fertilization
- June: Insect/weed/disease control as necessary. July:Insect/weed/disease control as necessary.
- August: spot treat weeds as necessary, inspect/treat fungal activity.
- September: Liquid Fertilization with emergent weed control, insect/disease control as necessary. October: Fertilization - Weed/insect/disease control as necessary.
- November: Blanket Pre-emergent herbicide, w/Liquid Iron. Spot treat weeds and inspect/treat fungal activity.
- December: Blanket potash - weeds as necessary, inspect/treat fungal activity.

Application Requirements: Fertilization

All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to ensure that all the requirements of grasses are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.

Insect/Disease Control

The reduction of irrigation water during the winter season will dramatically reduce the potential for fungus/disease problems. Contractor will be responsible to manage settings of irrigation timers.

Supplemental insecticide applications will be provided in addition to the normal preventive programs needed to provide control.

Weed Control

Weed control will be limited to the broadleaf variety and sedge type grasses under this program.

Contractor shall alert management of outbreaks of Crabgrass, Bermuda, Alexander and Dove grasses. Failure to do so will make the contractor liable for resulting turf loss. Supplemental insecticide applications will be provided in addition to the normal preventive program as needed to provide control.

Warranty

If the grass covered under this turf care program dies due to insect infestation, disease or improper fertilizer application, the affected grass will be replaced at no charge. Contractor will not be held responsible for turf loss due to conditions beyond their control. This includes nematodes, diseases such as Take-All Root Rot and weeds such as Crabgrass which are untreatable with currently available chemicals, high traffic areas, drainage problems, or acts of God. In the event these conditions exist, the contractor is responsible to employ whatever cultural practices can be reasonably performed to extend the life of the affected material.

All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to ensure that all the requirements of grasses are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.

All hardscape surfaces are to be blown off immediately following a fertilizer application to prevent staining. The irrigation system will be fully operational prior to any fertilizer application.

Soil testing will be carried out when needed at contractors' recommendation. Any changes to the fertilization schedule, products used, or techniques will be discussed with CDD management and agreed to by CDD management.

Component "C" – Tree/Shrub Care Program

Application Schedule – Trees and Shrubs

Monthly Application Schedule -

- March/April: Insect/disease control/fertilization. May/June: Insect/disease control as needed.
- July/August: Minor nutrient blend with insect/disease control.
- October: Disease control as needed December. Insect/disease control/fertilization as needed.

Application Requirements: Fertilization

Contractor will submit a schedule of materials to be used under this program along with application rates. Fertilizers selected must be appropriate for the plant material to be fertilized such as an acid forming fertilizer for Azaleas which require a lower soil pH.

Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a minimum of 50% slow-release Nitrogen and a high Potassium blend in the fall fertilization to promote root development unless soil sample results indicate the presence of sufficient Potassium.

All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A

complete minor and trace element package will be included with each application to ensure that all the requirements of plant material are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.

This program covers all fertility requirements on all existing shrubs and palms, as well as all newly installed shrubs, trees, and palms up to 35'. All native trees or transplanted trees over 35' in overall height will require special consideration and are therefore excluded from this program.

There will be a deep root feeding on an as needed basis to establish newly planted trees. Fertilizer will be distributed evenly under the drip zone of each plant. Special care will be taken not to "clump" fertilizer neither at the base nor in the crown of plants.

The irrigation system will be fully operational prior to any fertilizer application.

Soil testing will be carried out when needed at contractors' recommendation. Any changes to the fertilization schedule, products used, or techniques will be discussed with CDD management and agreed to by CDD management.

Insect/Disease Control

Insect and disease control is intended to mean a thorough inspection of all plantings for the presence of insect or disease activity and the appropriate treatment applied. All insect and disease infestations require follow-up applications for control and are included in this program.

Contractor is responsible for the continuous monitoring for the presence of damaging insects or disease. Any problems noted between regularly scheduled visits will be treated as a service call and responded to within 48 hours. Service calls due to active infestations are included in this program.

This program covers all disease and Insect activity on all existing shrubs and palms, as well as all newly installed shrubs, trees, and palms up to 35'. All native trees or transplanted trees over 35' in overall height will require special consideration and are therefore excluded from this program.

Contractor will be required to apply all pesticides in accordance with labeled directions including the use of any Personal Protective Equipment.

Specialty Palms

Considering the investment in Specialty Palms such as Phoenix varieties (i.e. Dactylifera, Sylvester, Senegal Date etc.), contractor will include in their proposed Tree/Shrub program, a comprehensive quarterly fertilization and root/bud drench for potential disease and infestation. **Contractor will also include quarterly OTC injections on palms that will benefit from it such as varieties of date palms.**

When applicable, the contractor will monitor site tubes that have been installed to monitor ground water build up around the root ball of specimen palms to de-water them as necessary.

Warranty

If a plant or tree dies from insect or disease damage while under this Tree/Shrub Care Program, it will be replaced with one that is reasonably available by contractor if it is reasonably decided to be from

negligence by the contractor determined by CDD management. Exclusions to this warranty would be Acts of God, along with pre- existing conditions, i.e. soil contamination or poor drainage, nematodes, borers, locusts and insects such as Asian Cycad Scale. Also excluded are diseases such as Verticillium and Fusarium Wilt, TPDD, Lethal Bronzing, Entomosporium Leaf Spot Fungus and Downey Mildew that are untreatable with currently available chemicals. In the event these conditions exist, the contractor is responsible to promptly report any detection to the CDD representative.

Component "D" – Irrigation Maintenance

Frequency of Service

Contractor will perform the following itemized services under "Specifications" on a monthly basis completing 25% of the inspection each week. The irrigation inspection should be performed during the same week(s) each month. Repairs under $500 should be carried out each month with just verbal confirmation. Anything over $500 requires written approval.

Specifications

- Activate each zone of the system.
- Visually check for any damaged heads or heads needing repair.
- Visually check all landscape areas irrigated with Netafim drip lines to ensure proper water flow and pressure.
- Clean filters located at each zone valve monthly if applicable. Clean, straighten or adjust any heads not functioning properly.
- Straighten, re-attach to bracing and touch up paint on riser heads as needed. Report any valve or valve box that may be damaged in any way.
- Leave areas in which repairs or adjustments are made free of debris.
- Adjust controller to the watering needs as dictated by weather conditions, seasonal requirements, and water management district restrictions including adjusting of rain sensors.
- Contractor will provide a written report of the findings by zone. Qualifying Statements
- Repairs
- Repairs that become necessary and that are over and above the routine monthly inspections will be done on a time and material basis. Hourly irrigation repair rates will be defined in overall landscape maintenance contract.
- Request for authorization must be submitted to the CDD representative for approval. A description of the problem, its location and estimated cost should be included. All repairs must be approved by the CDD representative prior to initiating any work. It is up to CDD management's discretion to allow contractor to proceed with repairs at an agreed threshold without prior approval.

Service Calls

Service Calls required between scheduled visits will be billed on a time and material basis at the normal rates.

When it is not an emergency, request for authorization must be submitted in written form to the CDD representative for approval. A description of the problem, its location and estimated cost should be included. All repairs must be approved by the CDD representative prior to initiating any work.

Contractor will pay special attention during irrigation (IMC) maintenance inspections to ensure that sprinkler heads are positioned so that water does not spray directly onto buildings, windows, or parking areas.

Contractor will be held responsible for any accident that arises from the over spray of water on hard surfaces if it is determined that the contractor was negligent in performing monthly irrigation maintenance.

Damage resulting from contractor's crews working on the property (i.e., mower and edger cuts) will be repaired at no charge to the CDD within 24 hours of being detected.

Contractor shall not be held responsible for any system failure caused by lightning, construction work, pre-existing conditions, freeze or other acts of God.

Contractor shall not be held responsible for damage to the landscape caused by mandatory water restrictions placed on the property by the governing water management district.

Contractor will visually inspect irrigation system weekly while performing routine maintenance.
Contractor will provide a 24 hour "Emergency" number for irrigation repairs.
Contractor shall take all required readings from meters or at pump stations as required and work with the CDD representative to file all quarterly and/or semi-annual reports to the Water Management District.

Component "E" – Additional Services

To be priced separately but as part of the landscape contract. These services are subject to bids at management's discretion at any point.

Note: Additional services work is to be considered as a supplement of the overall Landscape Maintenance contract. All Special Services work is to be performed by supplemental crews. CDD management can bid out these services at their discretion and work is to be completed according to this scope, or as CDD Management agrees. In addition, contractor should and is expected to recommend when they believe these services should be carried out in their bid documents. Additionally, all "Additional Services" will be billed in the month they are performed as a separate line item on that month's invoice. Additional services costs will not be spread out across the full annual contract.

E. 1 - Bedding Plants – Annuals (When Applicable)

The nature and purpose of "Flower Beds" is to draw attention to the display. The highest level of attention should be placed on their on-going care.

Schedule

The most appropriate seasonal annuals will be used. A standard yearly rotation includes but is not limited to: All flower beds on the property will be changed out four (4) times per year during the months of January, April, July, and October. Changes to the amounts of annuals, rotations timing, or date of installation can be made at CDD management discretion.

Contractor recognizes that flower beds are intended to highlight and beautify high profile areas and should be selected for color, profusion, and display.

All newly planted beds will have a minimum of 50% of the plants in bloom at the time of installation and they shall be 4 ½" individual pots.

Contractor will obtain prior approval of plant selection from the CDD representative 2 weeks before installation.

Installation

Plants are to be installed utilizing a triangular spacing of 9" O.C. between plants.

Annually, prior to the Spring change out, existing soil will be removed to a depth of 6" in all annual beds and replaced with clean growing medium composed of 60% peat and 40% fine aged Pine Bark.

All beds will be cleaned, and hand or machine cultivated to a depth of 6" prior to the installation of new plants.

Create a 2" trench where the edge of the bed is adjacent to turf or hardscape.

A granular time-release fertilizer and a granular systemic fungicide will be incorporated into the bedding soil at the time of installation.

All beds should be covered with 1" layer of Pine bark Fines after planting.

Follow-up applications of fertilizer, fungicide and insecticide are provided as needed.

Annuals that require replacement due to over-irrigation or under-irrigation will be replaced immediately by contractor without charge to the CDD.

Maintenance

Flower beds unique to the property will be reviewed daily or at each service visit for the following:

Removal of all litter and debris.
Beds are to remain weed – free at all times.
All declining blooms are to be removed immediately.
Inspect for the presence of insect or disease activity and treat immediately.

Seed heads are to be removed from plants as soon as they appear. "Pinching" of certain varieties weekly is to be a part of the on-going maintenance as well. Frequent "pinching" will result in healthier, more compact plants.

Prolific bloomers such as Salvia require that 10% to 20% of healthy blooms are to be removed weekly.
Pre-emergent herbicides are not to be used in annual beds.
Contractor guarantees the survivability and performance of all annual plantings for a period of 90 days. Any plant that fails to perform during this period will be immediately replaced at the contractor's expense.

Warranty
Any bedding plant that dies due to insect damage or disease will be replaced under warranty. Exclusions to this warranty would be freeze, theft, or vandalism.

E.2 - Bed Dressing

Application of designated mulching to community bed spaces.

Schedule

Mulching will be carried out twice per year. Once in the spring, once in the fall. The most desirable months are May and Early November. Mulch will be priced "per yard". Application will be completed within a two-week time period.

Installation

Prior to application, areas will be prepared by removing all foreign debris and establishing a defined, uniform edge to all bed and tree rings as well as a 1" to 2" deep trench along all hardscape surfaces to include equipment pads, in order to hold the mulch in place. Bed dressing should be installed in weed free beds that have been properly edged and prepared.

Bed Dressing should be installed to maintain a 2" thickness in all bed areas, including tree rings in lawn areas and maintenance strips unless otherwise directed by the CDD representative. Some areas will require more mulch than others. Focal areas are to be prioritized. If at any point the application does not allow enough yards to maintain 2-inch depth across beds, then an additional proposal will be created by the contractor for the additional needed yards.

E.3 - Palm Trimming Schedule

Specimen Date Palms such as Phoenix varieties (i.e. Dactylifera, Sylvester, Senegal Date,etc.) in excess of 12' will be trimmed up to two times per year in June and/or December as needed. All vegetation will be removed from their trunk and nut and loose or excessive boots will be removed and/or cross cut during this process. Contractor will monitor for disease and recommend treatment if necessary.

All palms less than 15' will be trimmed as needed by the detail crew during the regular detail rotation as outlined in General Services.

Washingtonia palms in excess of 15' will be trimmed up to two times per year in the months of February and August as needed.

All palms other than Washingtonia, in excess 15' will be trimmed up to once per year in the month of August.

Trimming shall include removal of all dead fronds, loose boots and seed stalks.

Trim palms so that the lowest remaining fronds are left at a ten and two o'clock profile or nine and three o'clock at the discretion of management. "Hurricane" cuts are only to be done at the direction of the CDD representative.

When trimming, cut the frond close to the trunk without leaving "stubs".

It is imperative that the contractor use clean and sanitized tools, sanitizing their tools thoroughly from tree to tree.

Exhibit B: Landscape Maintenance Map

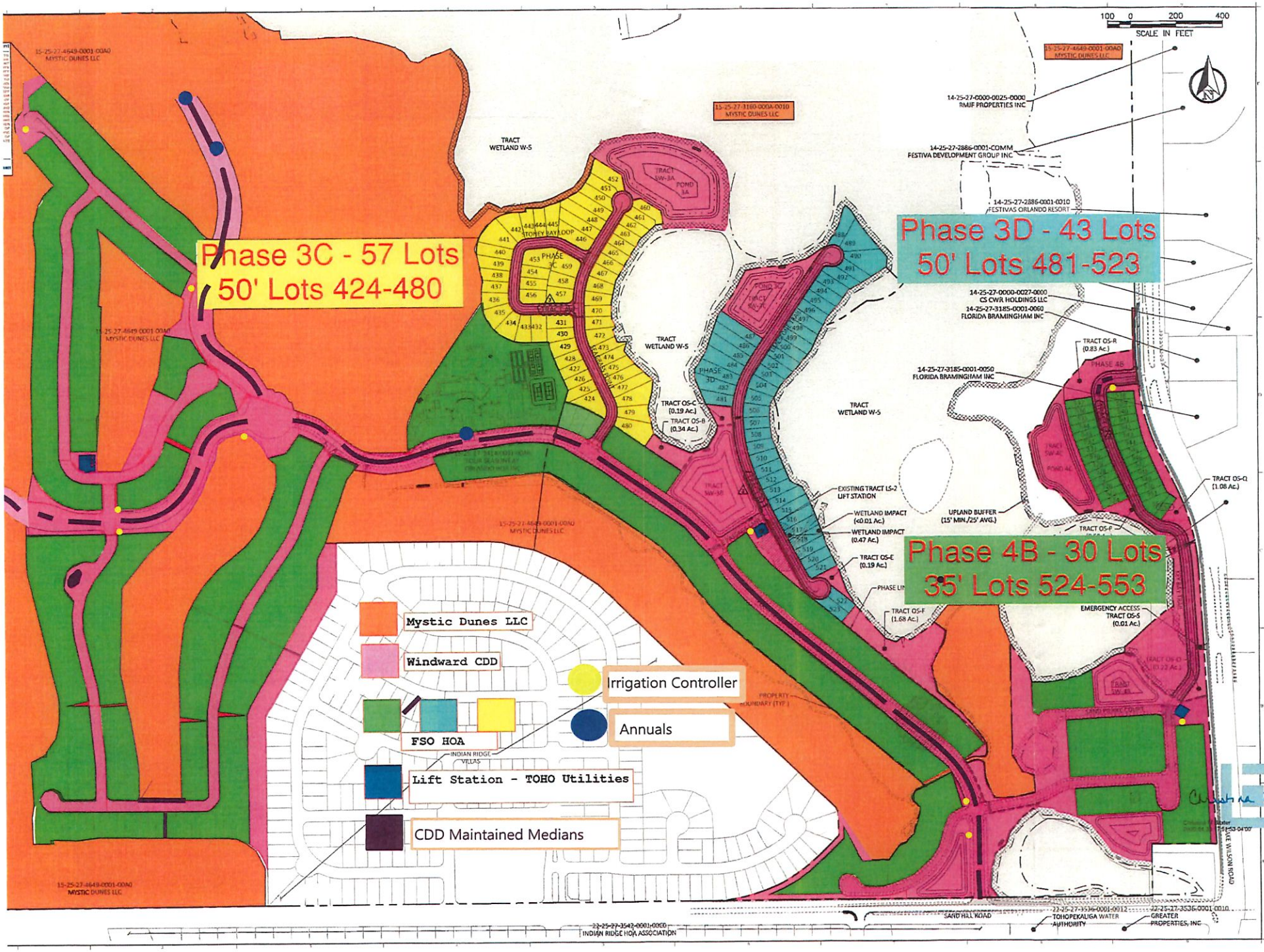
Phase 3C - 57 Lots
50' Lots 424-480
Phase 3D - 43 Lots
50' Lots 481-523
Phase 4B - 30 Lots
35' Lots 524-553
Mystic Dunes LLC
Windward CDD
FSO HOA
Irrigation Controller
Annuals
Lift Station - TOHO Utilities
CDD Maintained Medians
SCALE IN FEET
TRACT WETLAND W-5
TONEY BAY LOOP
PHASE 3C
PHASE 3D
PHASE 4B
TRACT OS-C (0.19 Ac.)
TRACT OS-B (0.34 Ac.)
TRACT OS-R (0.83 Ac.)
TRACT OS-Q (1.08 Ac.)
TRACT OS-P
TRACT OS-E (0.19 Ac.)
TRACT OS-F (1.68 Ac.)
TRACT OS-S (0.01 Ac.)
EXISTING TRACT LS-2 LIFT STATION
WETLAND IMPACT (<0.01 Ac.)
WETLAND IMPACT (0.47 Ac.)
UPLAND BUFFER (15' MIN./25' AVG.)
EMERGENCY ACCESS
14-25-27-0000-0025-0000 RMJF PROPERTIES INC
14-25-27-2886-0001-COMM FESTIVA DEVELOPMENT GROUP INC
14-25-27-2886-0001-0010 FESTIVAS ORLANDO RESORT
14-25-27-0000-0027-0000 CS CWR HOLDINGS LLC
14-25-27-3185-0001-0060 FLORIDA BRAMINGHAM INC
14-25-27-3185-0001-0050 FLORIDA BRAMINGHAM INC
15-25-27-4649-0001-00A0 MYSTIC DUNES LLC
15-25-27-3160-000A-0010 MYSTIC DUNES LLC
INDIAN RIDGE VILLAS
INDIAN RIDGE HOA ASSOCIATION
SAND HILL ROAD
TOHOPEKALIGA WATER AUTHORITY
GREATER PROPERTIES, INC
22-25-27-3536-0001-0010
22-25-27-3536-0001-0012
22-25-27-3542-0001-0000
PROPERTY BOUNDARY (TYP.)
Christina Day

Exhibit C: Fee Summary

Windward Community Development District Landscape Fee Summary

Contractor: Prince and Sons, Inc.

Address: 14645 Boggy Creek Rd.
Orlando, FL 32824
Phone: (863) 422-5207
Fax:
Contact: Lucas Martin
Email: lmartin@princeandsonsinc.com

Property: WINDWARD CDD

Address: 219 E. Livingston St.
Orlando, Florida, 32801
Phone:

Contact:
Email:

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
ESSENTIAL SERVICES A-D (Compnent A) - Mowing/Detailing	8,928	5,952	5,952	14,880	11,904	11,904	14,880	11,904	14,880	11,904	5,952	5,952	$124,992
TURF CARE (Component B) Bahia/St Augustine/Zoysia		2,310		2,310		2,310		2,310		2,310		2,310	$13,860
TREE/SHRUB CARE Includes OTC (Component C) Tree/Shrub Fert/OTC/Drenching			2,598			2,598			2,598			2,598	$10,392
IRRIGATION MAINT. (Component D)	900	900	900	900	900	900	900	900	900	900	900	900	$10,800
ANNUAL CHANGES - (Component E.1) Per Annual Pricing: $2	2,400 1,200			2,400 1,200			2,400 1,200			2,400 1,200			$9,600
BED DRESSING - Estimate mulch yds (Component E.2) Per Yard Pricing: $55					16,500 Mulch Yds 300						16,500 Mulch Yds 300		$33,000
PALM TRIMMING 2x Per Year (Component E.3) *Per Palm Price:$45* Palm counts: 380						17,100						17,100	$34,200
TOTAL FEE PER MONTH:	$12,228	$9,162	$9,450	$20,490	$29,304	$34,012	$18,180	$15,114	$18,378	$17,514	$23,352	$26,860	$236,844
Flat Fee Schedule	$19,737	$19,737	$19,737	$19,737	$19,737	$19,737	$19,737	$19,737	$19,737	$19,737	$19,737	$19,737	$236,844

Essential Services Mowing/Detailing/Irrigation/Fert and Pest	$166,044

Extra Services Annual Changes, Palm Pruning, Mulch	$70,800

TOTAL	$236,844.00

Initials: LM

PROPOSAL FORM
PROPOSAL SUMMARY SHEET

I, LUCAS MARTIN REPRESENTING Prince and Sons, Inc. Company and/or Corporation ("Proposer"), agree to furnish the services required in the scope/specifications at the following prices:

I.	**Contract Proposal Amount:** *(Please provide an average of all five years of pricing)*	$ 236,844
	Annual Total, Year 1:	$ 236,844
	Annual Total, Year 2:	$ 236,844
	Annual Total, Year 3:	$ 236,844
	Annual Total, Year 4:	$ 236,844
	Annual Total, Year 5:	$ 236,844

II. **Proposer Information**

NAME OF PROPOSER: PRINCE AND SONS, INC.

ADDRESS: 200 SOUTH F ST./ HAINES CITY 33844

PHONE: (863) 422-5207 FAX:

SIGNATURE: Lucas Martin

PRINTED NAME: LUCAS MARTIN

TITLE: VICE PRESIDENT

DATE: 6/1/2024

Exhibit D: Form of Work Authorization

WORK AUTHORIZATION NUMBER _____
FOR ADDITIONAL SERVICES

THIS WORK AUTHORIZATION ("Work Authorization"), dated _____, ____ 202__, authorizes certain work in accordance with that certain *Landscape and Irrigation Maintenance Agreement*, effective _____, 2024 (the "**Agreement**"), by and between:

WINDWARD COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, located in Osceola County, Florida (the "**District**"), and

_____, a Florida _____, with an address of _____ ("**Contractor**").

SECTION 1. SCOPE OF SERVICES. in addition to the services described in the Agreement and any exhibits, amendments and addenda thereto, Contractor shall provide additional _____ services, as set forth in the attached **Exhibit A**, which is incorporated herein by reference, all in accordance with the terms of the Agreement (collectively, the "**Additional Services**"). To the extent that the terms of **Exhibit A** conflict with terms of this Work Authorization or the Agreement, the Work Authorization and the Agreement shall control.

SECTION 2. COMPENSATION. As compensation for the Additional Services, the District agrees to pay Contractor _____ Dollars ($_____). Contractor shall invoice the District for Additional Services upon completion of the same and the District shall pay Contractor in accordance with the terms of the Agreement.

SECTION 3. ACCEPTANCE. Acceptance of this Work Authorization authorizes Contractor to complete the Additional Services as outlined above and is indicated by the signature of the authorized representative of the District and Contractor. Contractor shall commence the aforesaid Additional Services upon the full execution of this Work Authorization and shall perform the same in accordance with the terms and conditions of the Agreement, which, except to the extent expressly altered or changed in this Work Authorization, remains in full force and effect.

IN WITNESS WHEREOF, the parties execute this agreement the day and year first written above.

ATTEST:

_____
By: _____
☐ Secretary
☐ Assistant Secretary

WINDWARD COMMUNITY DEVELOPMENT DISTRICT

_____
By: _____
☐ Chairperson
☐ Vice Chairperson

[CONTRACTOR]

_____
By: _____
Its: _____

Exhibit A Proposal for Additional Services

SECTION VI

K. Hovnanian

Future Home Integration
Presents a
Design Proposal Created Specifically For
K. Hovnanian
7/28/2024
Gate Local/Cloud Hybrid Mystic Dunes
Proposal # FHI-3212 Revision: 0
Prepared by: Craig Brayman

www.futurehomeintegration.com

407.738.4130

Gate

Surveillance

	1 Each	FHI Labor Surveillance Programming Route 120V power to enclosures, Dig and mount posts for cameras, mount cameras on posts, run burial cat6 to each camera location and feed for system hardware. Configure all devices. *ISP to provide a network connection.	$4,620.00
	1 Each	Eagle Eye Eagle Eye CMVR325 NVR with 2TB local storage and 4 POE ports	$979.00
	1 Each	Eagle Eye Eagle Eye EN-SW05m-001 5 Port Switch with 4 POE Ports	$149.00
	5 Each	Uniview 3618 SR3 Turret Camera UNV Network fixed lens water-resistant IR turret dome camera, 1/3" 8MP PS CMOS, Ultra 265/H.264/MJPEG, Human Detection/Intrusion features. 2.8MM.	$1,475.00
	5 Each	Uniview TR-JB03-G-IN Backbox UNV Network fixed lens water-resistant IR turret dome camera, 1/3" 8MP PS CMOS, Ultra 265/H.264/MJPEG, Human Detection/Intrusion features. 2.8MM.	$175.00
	1	Maintenance Contract Maintenance not included. Cloud Recording will be billed separately after installation has been completed. Requested: -5 cameras, 2mp, 30 days cloud storage $154 per month +tax *Includes Extended Warranty on NVR	
	1 Each	FHI Outdoor Network HUB w/Enclosure Outdoor enclosure with hardened POE switch, power supplies, fan, and assy.	$1,669.00
	1 Each	FHI Electrical Materials 2 Composite Posts, conduit, fittings, burial wire, etc.	$1,350.00

Final Summary

Subtotal: $10,417.00

Sales Tax: $781.28

Total: $11,198.28

K. Hovnanian

Date: _____

FHI Representative

Date: _____

Initials:_____

SECTION VII

REBATE REPORT

Windward Community Development District

(Osceola County, Florida)

$3,460,000 Special Assessment Bonds, Series 2018A-1

$4,120,000 Special Assessment Bonds, Series 2018A-2

Dated: November 29, 2018
Delivered: November 29, 2018

Rebate Report to the Computation Date
May 1, 2028
Reflecting Activity Through
July 31, 2024

AMTEC

TABLE OF CONTENTS

AMTEC
American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581
www.amteccorp.com

August 19, 2024

Windward Community Development District
c/o Ms. Katie Costa
Director of Operations – Accounting Division
Government Management Services – CF, LLC
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

Re: Windward Community Development District (Osceola County, Florida), $3,460,000 Special Assessment Bonds, Series 2018A-1 & $4,120,000 Special Assessment Revenue Bonds, Series 2018A-2

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of Windward Community Development District (the "District").

The scope of our engagement consisted of preparing computations shown in the attached schedules to determine the Rebatable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage.

We have scheduled our next Report as of April 30, 2025. Thank you for this engagement and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the May 1, 2028 Computation Date
Reflecting Activity from November 29, 2018 through July 31, 2024

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition and Construction Fund	0.340846%	3,104.24	(82,156.16)
A-1 Reserve Fund	1.411847%	9,983.17	(44,074.17)
A-2 Reserve Fund	0.137343%	361.03	(23,177.35)
A-1 Interest Fund	0.272185%	337.77	(11,186.80)
A-2 Interest Fund	0.269748%	417.48	(13,948.48)
Totals	**0.653917%**	**$14,203.69**	**$(174,542.96)**
Bond Yield	**5.751078%**		
Rebate Computation Credits			(16,070.14)
		Net Rebatable Arbitrage	**$(190,613.10)**

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of computing Rebatable Arbitrage, investment activity is reflected from November 29, 2018, the date of the closing, through July 31, 2024, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of May 1, 2028.

2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.

3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.

4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.

5. During the period between November 29, 2018 and July 31, 2024, the District made periodic payments into the A-1 Interest, A-1 Sinking, A-1 Prepayment, A-2 Interest, A-2 Sinking and A-2 Prepayment Accounts (collectively, the "Debt Service Fund"), that were used, along with the interest earned, to provide the required debt service payments.

   Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

   We have reviewed the Debt Service Fund and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

DEFINITIONS

6. Computation Date

May 1, 2028.

7. Computation Period

The period beginning on November 29, 2018, the date of the closing, and ending on July 31, 2024.

8. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on May 1st, the day in the calendar year that was selected by the Issuer, or the final redemption date of the Bonds.

9. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

10. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

11. Issue Price

The price determined on the basis of the initial offering price to the public at which price a substantial amount of the Bonds was sold.

12. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

13. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and U.S. Bank, Trustee, as follows:

Fund / Account	Account Number
Revenue	248372000
A-1 Interest	248372001
A-1 Sinking	248372002
A-1 Reserve	248372003
A-1 Prepayment	248372004
A-2 Interest	248372005
A-2 Sinking	248372006
A-2 Reserve	248372007
A-2 Prepayment	248372008
Acquisition and Construction	248372009

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage, as of July 31, 2024, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to May 1, 2028. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on May 1, 2028, is the Rebatable Arbitrage.

Windward Community Development District
(Osceola County, Florida)
$3,460,000 Special Assessment Revenue Bonds, Series 2018A-1
$4,120,000 Special Assessment Revenue Bonds, Series 2018A-2
Delivered: November 29, 2018

Sources of Funds	
Par Amount	$7,580,000.00
Total	$7,580,000.00

Uses of Funds	
Acquisition and Construction Fund	$6,604,706.39
A-1 Reserve Fund	121,730.00
A-2 Reserve Fund	119,480.00
A-1 Interest Fund	179,109.39
A-2 Interest Fund	220,374.22
Cost of Issuance	183,000.00
Underwriter's Discount	151,600.00
Total	$7,580,000.00

PROOF OF ARBITRAGE YIELD

Windward Community Development District
(Osceola County)
$3,460,000 Special Assessment Revenue Bonds, Series 2018A-1
$4,120,000 Special Assessment Revenue Bonds, Series 2018A-2

Date	Debt Service	Total	Present Value to 11/29/2018 @ 5.7510776289%
05/01/2019	182,896.11	182,896.11	178,569.62
11/01/2019	216,587.50	216,587.50	205,553.26
05/01/2020	266,587.50	266,587.50	245,934.03
11/01/2020	215,462.50	215,462.50	193,213.92
05/01/2021	265,462.50	265,462.50	231,397.03
11/01/2021	214,337.50	214,337.50	181,610.37
05/01/2022	264,337.50	264,337.50	217,715.39
11/01/2022	213,212.50	213,212.50	170,698.97
05/01/2023	268,212.50	268,212.50	208,730.12
11/01/2023	211,975.00	211,975.00	160,353.57
05/01/2024	271,975.00	271,975.00	199,991.18
11/01/2024	210,445.00	210,445.00	150,420.96
05/01/2025	270,445.00	270,445.00	187,904.24
11/01/2025	208,915.00	208,915.00	141,096.14
05/01/2026	273,915.00	273,915.00	179,824.64
11/01/2026	207,257.50	207,257.50	132,260.91
05/01/2027	272,257.50	272,257.50	168,884.19
11/01/2027	205,600.00	205,600.00	123,971.00
05/01/2028	275,600.00	275,600.00	161,534.06
11/01/2028	203,815.00	203,815.00	116,120.50
05/01/2029	278,815.00	278,815.00	154,410.48
11/01/2029	4,321,902.50	4,321,902.50	2,326,609.42
05/01/2030	162,422.50	162,422.50	84,992.89
11/01/2030	80,142.50	80,142.50	40,764.97
05/01/2031	165,142.50	165,142.50	81,652.79
11/01/2031	77,720.00	77,720.00	37,353.63
05/01/2032	167,720.00	167,720.00	78,356.09
11/01/2032	75,155.00	75,155.00	34,129.79
05/01/2033	170,155.00	170,155.00	75,111.83
11/01/2033	72,447.50	72,447.50	31,086.72
05/01/2034	172,447.50	172,447.50	71,927.72
11/01/2034	69,597.50	69,597.50	28,217.66
05/01/2035	174,597.50	174,597.50	68,810.26
11/01/2035	66,605.00	66,605.00	25,515.84
05/01/2036	176,605.00	176,605.00	65,764.86
11/01/2036	63,470.00	63,470.00	22,974.56
05/01/2037	178,470.00	178,470.00	62,795.99
11/01/2037	60,192.50	60,192.50	20,587.18
05/01/2038	185,192.50	185,192.50	61,569.53
11/01/2038	56,630.00	56,630.00	18,301.09
05/01/2039	186,630.00	186,630.00	58,627.27
11/01/2039	52,925.00	52,925.00	16,160.95
05/01/2040	192,925.00	192,925.00	57,264.10
11/01/2040	48,865.00	48,865.00	14,098.72
05/01/2041	193,865.00	193,865.00	54,371.22
11/01/2041	44,660.00	44,660.00	12,175.21
05/01/2042	199,660.00	199,660.00	52,909.85
11/01/2042	40,165.00	40,165.00	10,346.21
05/01/2043	205,165.00	205,165.00	51,371.76
11/01/2043	35,380.00	35,380.00	8,611.26
05/01/2044	210,380.00	210,380.00	49,773.87
11/01/2044	30,305.00	30,305.00	6,969.46
05/01/2045	215,305.00	215,305.00	48,131.21
11/01/2045	24,940.00	24,940.00	5,419.47
05/01/2046	219,940.00	219,940.00	46,457.16
11/01/2046	19,285.00	19,285.00	3,959.64
05/01/2047	229,285.00	229,285.00	45,761.46

PROOF OF ARBITRAGE YIELD

Windward Community Development District
(Osceola County)
$3,460,000 Special Assessment Revenue Bonds, Series 2018A-1
$4,120,000 Special Assessment Revenue Bonds, Series 2018A-2

Date	Debt Service	Total	Present Value to 11/29/2018 @ 5.7510776289%
11/01/2047	13,195.00	13,195.00	2,559.89
05/01/2048	233,195.00	233,195.00	43,976.35
11/01/2048	6,815.00	6,815.00	1,249.26
05/01/2049	241,815.00	241,815.00	43,088.26
	14,139,426.11	14,139,426.11	7,580,000.00

Proceeds Summary

Delivery date	11/29/2018
Par Value	7,580,000.00
Target for yield calculation	7,580,000.00

BOND DEBT SERVICE

Windward Community Development District
(Osceola County)
$3,460,000 Special Assessment Revenue Bonds, Series 2018A-1
$4,120,000 Special Assessment Revenue Bonds, Series 2018A-2

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/29/2018					
05/01/2019			182,896.11	182,896.11	182,896.11
11/01/2019			216,587.50	216,587.50	
05/01/2020	50,000	4.500%	216,587.50	266,587.50	483,175.00
11/01/2020			215,462.50	215,462.50	
05/01/2021	50,000	4.500%	215,462.50	265,462.50	480,925.00
11/01/2021			214,337.50	214,337.50	
05/01/2022	50,000	4.500%	214,337.50	264,337.50	478,675.00
11/01/2022			213,212.50	213,212.50	
05/01/2023	55,000	4.500%	213,212.50	268,212.50	481,425.00
11/01/2023			211,975.00	211,975.00	
05/01/2024	60,000	5.100%	211,975.00	271,975.00	483,950.00
11/01/2024			210,445.00	210,445.00	
05/01/2025	60,000	5.100%	210,445.00	270,445.00	480,890.00
11/01/2025			208,915.00	208,915.00	
05/01/2026	65,000	5.100%	208,915.00	273,915.00	482,830.00
11/01/2026			207,257.50	207,257.50	
05/01/2027	65,000	5.100%	207,257.50	272,257.50	479,515.00
11/01/2027			205,600.00	205,600.00	
05/01/2028	70,000	5.100%	205,600.00	275,600.00	481,200.00
11/01/2028			203,815.00	203,815.00	
05/01/2029	75,000	5.100%	203,815.00	278,815.00	482,630.00
11/01/2029	4,120,000	5.800%	201,902.50	4,321,902.50	
05/01/2030	80,000	5.700%	82,422.50	162,422.50	4,484,325.00
11/01/2030			80,142.50	80,142.50	
05/01/2031	85,000	5.700%	80,142.50	165,142.50	245,285.00
11/01/2031			77,720.00	77,720.00	
05/01/2032	90,000	5.700%	77,720.00	167,720.00	245,440.00
11/01/2032			75,155.00	75,155.00	
05/01/2033	95,000	5.700%	75,155.00	170,155.00	245,310.00
11/01/2033			72,447.50	72,447.50	
05/01/2034	100,000	5.700%	72,447.50	172,447.50	244,895.00
11/01/2034			69,597.50	69,597.50	
05/01/2035	105,000	5.700%	69,597.50	174,597.50	244,195.00
11/01/2035			66,605.00	66,605.00	
05/01/2036	110,000	5.700%	66,605.00	176,605.00	243,210.00
11/01/2036			63,470.00	63,470.00	
05/01/2037	115,000	5.700%	63,470.00	178,470.00	241,940.00
11/01/2037			60,192.50	60,192.50	
05/01/2038	125,000	5.700%	60,192.50	185,192.50	245,385.00
11/01/2038			56,630.00	56,630.00	
05/01/2039	130,000	5.700%	56,630.00	186,630.00	243,260.00
11/01/2039			52,925.00	52,925.00	
05/01/2040	140,000	5.800%	52,925.00	192,925.00	245,850.00
11/01/2040			48,865.00	48,865.00	
05/01/2041	145,000	5.800%	48,865.00	193,865.00	242,730.00
11/01/2041			44,660.00	44,660.00	
05/01/2042	155,000	5.800%	44,660.00	199,660.00	244,320.00
11/01/2042			40,165.00	40,165.00	
05/01/2043	165,000	5.800%	40,165.00	205,165.00	245,330.00
11/01/2043			35,380.00	35,380.00	
05/01/2044	175,000	5.800%	35,380.00	210,380.00	245,760.00
11/01/2044			30,305.00	30,305.00	
05/01/2045	185,000	5.800%	30,305.00	215,305.00	245,610.00
11/01/2045			24,940.00	24,940.00	
05/01/2046	195,000	5.800%	24,940.00	219,940.00	244,880.00
11/01/2046			19,285.00	19,285.00	
05/01/2047	210,000	5.800%	19,285.00	229,285.00	248,570.00

BOND DEBT SERVICE

Windward Community Development District
(Osceola County)
$3,460,000 Special Assessment Revenue Bonds, Series 2018A-1
$4,120,000 Special Assessment Revenue Bonds, Series 2018A-2

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2047			13,195.00	13,195.00	
05/01/2048	220,000	5.800%	13,195.00	233,195.00	246,390.00
11/01/2048			6,815.00	6,815.00	
05/01/2049	235,000	5.800%	6,815.00	241,815.00	248,630.00
	7,580,000		6,559,426.11	14,139,426.11	14,139,426.11

Windward Community Development District
(Osceola County, Florida)
$3,460,000 Special Assessment Revenue Bonds, Series 2018A-1
$4,120,000 Special Assessment Revenue Bonds, Series 2018A-2
Acquisition and Construction Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.751078%)
11/29/18	Beg Bal	-6,604,706.39	-11,268,565.44
01/17/19		6,606,497.83	11,186,730.59
03/06/19		-4,389.80	-7,376.07
07/31/24	Bal	5,677.47	7,023.67
07/31/24	Acc	25.13	31.09
05/01/28	TOTALS:	3,104.24	-82,156.16

ISSUE DATE:	11/29/18	REBATABLE ARBITRAGE:	-82,156.16
COMP DATE:	05/01/28	NET INCOME:	3,104.24
BOND YIELD:	5.751078%	TAX INV YIELD:	0.340846%

Windward Community Development District
(Osceola County, Florida)
$3,460,000 Special Assessment Revenue Bonds, Series 2018A-1
$4,120,000 Special Assessment Revenue Bonds, Series 2018A-2
A-1 Reserve Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.751078%)
11/29/18	Beg Bal	-121,730.00	-207,688.64
12/04/18		2.00	3.41
01/03/19		31.02	52.64
02/04/19		31.02	52.39
03/04/19		28.01	47.08
04/02/19		31.02	51.91
05/02/19		30.02	50.00
06/04/19		31.02	51.40
07/02/19		30.02	49.53
08/02/19		25.85	42.45
09/04/19		20.68	33.79
10/02/19		18.01	29.30
11/04/19		15.51	25.10
12/03/19		15.01	24.18
01/03/20		15.51	24.87
02/04/20		15.47	24.69
03/03/20		12.80	20.33
04/02/20		5.77	9.12
05/04/20		1.00	1.57
06/02/20		1.03	1.61
07/02/20		0.60	0.94
08/04/20		0.57	0.88
09/02/20		0.52	0.80
10/02/20		0.50	0.77
11/03/20		0.52	0.80
12/02/20		0.50	0.76
01/05/21		0.52	0.79
02/02/21		0.52	0.78
03/02/21		0.47	0.71
04/02/21		0.52	0.78
05/04/21		0.50	0.74
06/02/21		0.52	0.77
07/02/21		0.50	0.74
08/03/21		0.52	0.76
09/02/21		0.52	0.76
10/04/21		0.50	0.73
11/02/21		0.52	0.75
12/02/21		0.50	0.72
01/04/22		0.52	0.74
02/02/22		0.52	0.74
03/02/22		0.47	0.67
04/04/22		0.52	0.73
05/03/22		0.50	0.70
06/02/22		0.52	0.73
07/05/22		0.50	0.70
08/02/22		0.52	0.72
09/02/22		80.29	110.70
10/04/22		150.08	205.87

Windward Community Development District
(Osceola County, Florida)
$3,460,000 Special Assessment Revenue Bonds, Series 2018A-1
$4,120,000 Special Assessment Revenue Bonds, Series 2018A-2
A-1 Reserve Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.751078%)
11/02/22		184.10	251.43
12/02/22		195.10	265.20
01/04/23		227.45	307.62
02/02/23		241.96	325.80
03/02/23		219.45	294.10
04/04/23		296.15	394.89
05/02/23		369.53	490.57
06/02/23		382.53	505.44
07/05/23		380.20	499.75
08/02/23		443.07	579.92
09/05/23		553.12	720.21
10/03/23		535.28	693.91
11/02/23		553.20	713.88
12/04/23		531.44	682.35
01/03/24		546.18	698.08
02/02/24		541.30	688.69
03/04/24		506.46	641.12
04/02/24		541.52	682.49
05/02/24		523.92	657.19
06/04/24		541.38	675.68
07/02/24		523.92	651.01
07/31/24	Bal	121,730.00	150,593.75
07/31/24	Acc	541.38	669.75
05/01/28	TOTALS:	9,983.17	-44,074.17

ISSUE DATE: 11/29/18 REBATABLE ARBITRAGE: -44,074.17
COMP DATE: 05/01/28 NET INCOME: 9,983.17
BOND YIELD: 5.751078% TAX INV YIELD: 1.411847%

Windward Community Development District
(Osceola County, Florida)
$3,460,000 Special Assessment Revenue Bonds, Series 2018A-1
$4,120,000 Special Assessment Revenue Bonds, Series 2018A-2
A-2 Reserve Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.751078%)
11/29/18	Beg Bal	-119,480.00	-203,849.82
12/04/18		1.96	3.34
01/03/19		30.44	51.66
02/04/19		30.44	51.41
03/04/19		27.50	46.22
04/02/19		30.44	50.94
05/02/19		29.46	49.07
06/04/19		30.44	50.44
07/02/19		29.46	48.60
08/01/19		4,350.00	7,144.16
08/02/19		25.37	41.66
09/04/19		19.56	31.96
10/02/19		17.03	27.70
11/01/19		7,105.00	11,504.56
11/04/19		14.67	23.74
12/03/19		13.32	21.46
01/03/20		13.76	22.06
02/03/20		9,570.00	15,273.03
02/04/20		13.72	21.89
03/03/20		10.44	16.58
04/02/20		4.67	7.38
05/01/20		5,800.00	9,128.97
05/04/20		0.81	1.27
06/02/20		0.78	1.22
07/02/20		0.46	0.72
08/04/20		0.43	0.67
09/02/20		0.39	0.60
09/22/20		14,790.00	22,767.62
10/02/20		0.36	0.55
11/03/20		0.33	0.50
12/02/20		0.32	0.49
01/05/21		0.33	0.50
02/01/21		19,285.00	29,090.11
02/02/21		0.33	0.50
03/02/21		0.22	0.33
04/02/21		0.25	0.37
05/03/21		16,820.00	25,006.85
05/04/21		0.24	0.36
06/02/21		0.18	0.27
07/02/21		0.17	0.25
08/02/21		2,465.00	3,613.78
08/03/21		0.18	0.26
09/02/21		0.17	0.25
10/04/21		0.16	0.23
11/01/21		30,740.00	44,438.71
11/02/21		0.17	0.25
12/02/21		0.04	0.06
01/04/22		0.04	0.06

Windward Community Development District
(Osceola County, Florida)
$3,460,000 Special Assessment Revenue Bonds, Series 2018A-1
$4,120,000 Special Assessment Revenue Bonds, Series 2018A-2
A-2 Reserve Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.751078%)
02/01/22		6,090.00	8,679.98
02/02/22		0.04	0.06
03/02/22		0.01	0.01
04/04/22		0.01	0.01
05/02/22		2,175.00	3,055.88
05/03/22		0.01	0.01
09/02/22		0.19	0.26
10/04/22		0.36	0.49
11/01/22		145.00	198.06
11/02/22		0.44	0.60
12/02/22		0.23	0.31
01/04/23		0.27	0.37
02/02/23		0.29	0.39
03/02/23		0.26	0.35
04/04/23		0.35	0.47
05/02/23		0.44	0.58
06/02/23		0.46	0.61
07/05/23		0.45	0.59
08/02/23		0.53	0.69
09/05/23		0.66	0.86
10/03/23		0.64	0.83
11/02/23		0.66	0.85
12/04/23		0.63	0.81
01/03/24		0.65	0.83
02/02/24		0.64	0.81
03/04/24		0.60	0.76
04/02/24		0.65	0.82
05/02/24		0.62	0.78
06/04/24		0.64	0.80
07/02/24		0.62	0.77
07/31/24	Bal	145.00	179.38
07/31/24	Acc	0.64	0.79
05/01/28	TOTALS:	361.03	-23,177.35

ISSUE DATE: 11/29/18 REBATABLE ARBITRAGE: -23,177.35
COMP DATE: 05/01/28 NET INCOME: 361.03
BOND YIELD: 5.751078% TAX INV YIELD: 0.137343%

Windward Community Development District
(Osceola County, Florida)
$3,460,000 Special Assessment Revenue Bonds, Series 2018A-1
$4,120,000 Special Assessment Revenue Bonds, Series 2018A-2
A-1 Interest Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.751078%)
11/29/18	Beg Bal	-179,109.39	-305,586.01
12/04/18		2.94	5.01
01/03/19		45.64	77.45
02/04/19		45.64	77.08
03/04/19		41.22	69.28
04/02/19		45.64	76.37
05/01/19		82,001.89	136,597.29
05/02/19		44.16	73.55
06/04/19		24.74	41.00
07/02/19		23.94	39.50
08/02/19		20.62	33.86
09/04/19		16.49	26.94
10/02/19		14.37	23.37
11/01/19		97,107.50	157,238.49
11/04/19		12.37	20.02
05/01/28	TOTALS:	337.77	-11,186.80

ISSUE DATE: 11/29/18 REBATABLE ARBITRAGE: -11,186.80
COMP DATE: 05/01/28 NET INCOME: 337.77
BOND YIELD: 5.751078% TAX INV YIELD: 0.272185%

Windward Community Development District
(Osceola County, Florida)
$3,460,000 Special Assessment Revenue Bonds, Series 2018A-1
$4,120,000 Special Assessment Revenue Bonds, Series 2018A-2
A-2 Interest Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.751078%)
11/29/18	Beg Bal	-220,374.22	-375,989.66
12/04/18		3.62	6.17
01/03/19		56.15	95.29
02/04/19		56.15	94.82
03/04/19		50.72	85.25
04/02/19		56.15	93.96
05/01/19		100,894.22	168,067.79
05/02/19		54.34	90.50
06/04/19		30.44	50.44
07/02/19		29.46	48.60
08/01/19		3,552.50	5,834.40
08/02/19		25.37	41.66
09/04/19		19.69	32.17
10/02/19		17.15	27.90
10/25/19		523.41	848.32
11/01/19		108,025.00	174,916.33
11/04/19		14.75	23.87
12/03/19		0.91	1.47
01/03/20		0.94	1.51
02/03/20		2,900.00	4,628.19
02/04/20		0.94	1.50
03/03/20		0.49	0.78
04/02/20		0.21	0.33
05/01/20		-88,175.91	-138,785.44
05/01/20		92,655.00	145,835.36
05/01/28	TOTALS:	417.48	-13,948.48

ISSUE DATE: 11/29/18 REBATABLE ARBITRAGE: -13,948.48
COMP DATE: 05/01/28 NET INCOME: 417.48
BOND YIELD: 5.751078% TAX INV YIELD: 0.269748%

Windward Community Development District
(Osceola County, Florida)
$3,460,000 Special Assessment Revenue Bonds, Series 2018A-1
$4,120,000 Special Assessment Revenue Bonds, Series 2018A-2
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.751078%)
05/01/19		-1,730.00	-2,881.80
05/01/20		-1,760.00	-2,770.17
05/01/21		-1,780.00	-2,647.22
05/01/22		-1,830.00	-2,571.56
05/01/23		-1,960.00	-2,602.42
05/01/24		-2,070.00	-2,596.97
05/01/28	TOTALS:	-11,130.00	-16,070.14

ISSUE DATE: 11/29/18 REBATABLE ARBITRAGE: -16,070.14
COMP DATE: 05/01/28
BOND YIELD: 5.751078%

SECTION VIII

SECTION C

SECTION 1

Windward
Community Development District

Summary of Check Register

July 4, 2024 through August 7, 2024

Fund	Date	Check No.'s		Amount
General Fund				
	7/9/24	907-908	$	121,771.63
	7/16/24	909-910	$	5,417.78
	7/18/24	911-914	$	15,898.06
	7/23/24	915	$	1,725.21
	7/30/24	916-917	$	75,817.16
	8/6/24	918-922	$	82,525.63
		Total Amount	**$**	**303,155.47**

*** CHECK DATES 07/04/2024 - 08/07/2024 *** WINDWARD CDD - GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
7/09/24	00010	7/05/24	9100 861 202406 320-53800-43000					*	30.80		
			17031 KEY BAY TRL								
		7/08/24	9100 861 202406 320-53800-43000					*	687.26		
			79811 FOUR SEASONS ENT								
		7/08/24	9100 861 202406 320-53800-43000					*	30.80		
			7701 FOUR SEASONS BLVD								
		7/08/24	9100 861 202406 320-53800-43500					*	1,417.14		
			000 FOUR SEASON BLVD LITE								
							DUKE ENERGY			2,166.00	000907
7/09/24	00009	6/24/24	00262245 202406 320-53800-43100					*	58,248.17		
			7700 FOUR SEASONS								
		6/27/24	00262245 202406 320-53800-43100					*	12.89		
			7900 FOUR SEASONS								
		6/27/24	00262245 202406 320-53800-43100					*	37.20		
			7900 FOUR SEASON BLVD ODD								
		6/27/24	00262245 202406 320-53800-43100					*	26.72		
			7980 FOUR SEASONS BLVD GH								
		6/27/24	00262245 202406 320-53800-43100					*	61,280.65		
			0 FOUR SEASONS BLVD								
							TOHO WATER AUTHORITY			119,605.63	000908
7/16/24	00010	7/10/24	9100 861 202406 320-53800-43000					*	208.24		
			7980 FOUR SEASONS BLVD								
		7/10/24	9100 861 202406 320-53800-43000					*	53.27		
			7701 FOUR SEASONS BLVD								
		7/10/24	9100 861 202406 320-53800-43000					*	44.91		
			78151 FOUR SEASONS BLVD								
		7/10/24	9100 861 202406 320-53800-43000					*	30.80		
			79011 HANSON BAY PL								
		7/10/24	9100 861 202406 320-53800-43000					*	30.80		
			24081 SANDY CREEK TRAIL								
		7/10/24	9100 861 202406 320-53800-43000					*	52.97		
			21051 PEBBLE PASSAGE LN								
		7/12/24	9100 861 202406 320-53800-43500					*	1,585.16		
			4 SEASONS PH1B SL								
		7/12/24	9101 537 202406 320-53800-43500					*	1,832.63		
			000 FOUR SEASON BLVD LITE								
							DUKE ENERGY			3,838.78	000909
7/16/24	00004	6/30/24	09574554 202406 310-51300-48000					*	1,579.00		
			NOT.OF PUB HEARING 7/17								
							ORLANDO SENTINEL			1,579.00	000910
7/18/24	00041	6/28/24	17904 202406 320-53800-47100					*	375.00		
			LAKE MAINTENANCE JUN 24								
							AQUATIC WEED MANAGEMENT, INC			375.00	000911

*** CHECK DATES 07/04/2024 - 08/07/2024 *** WINDWARD CDD - GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
7/18/24	00042	6/30/24	270699	202406	320-53800-46400		*	301.27		
			IRRIGATION REPAIRS							
		6/30/24	270700	202406	320-53800-46400		*	1,121.36		
			IRRIGATION REPAIRS							
		7/01/24	270723	202407	320-53800-46800		*	12,725.43		
			LANDSCAPE MAINT - JUL 24							
						JUNIPER LANDSCAPING OF FLORIDA, LLC			14,148.06	000912
7/18/24	00056	7/01/24	12024	202407	320-53800-46900		*	775.00		
			FOUNTAIN MAINT - JUL24							
						LEXINGTON POOL & MAINTENANCE, LLC			775.00	000913
7/18/24	00052	7/02/24	2885	202407	320-53800-47100		*	600.00		
			DISC POND MAINT - JUL 24							
						TOOLE'S TRACTOR SERVICES & H2O			600.00	000914
7/23/24	00010	7/19/24	9100 861	202407	320-53800-43500		*	1,725.21		
			000 SAND HILL RD							
						DUKE ENERGY			1,725.21	000915
7/30/24	00010	7/29/24	9100 861	202407	320-53800-43500		*	4,220.36		
			000 SHADOW TREE LN							
						DUKE ENERGY			4,220.36	000916
7/30/24	00009	7/24/24	00262245	202407	320-53800-43100		*	71,596.80		
			7700 FOUR SEASONS							
						TOHO WATER AUTHORITY			71,596.80	000917
8/06/24	00014	7/09/24	14811	202407	320-53800-57400		*	24.00		
			PSK CLOUD SUBSCRIPTION							
		7/09/24	14914	202407	320-53800-47000		*	120.00		
			WI-PAK MONTHLY SVC-JUL24							
		7/15/24	S115480	202406	320-53800-57400		*	265.00		
			GATE SERVICE							
						ACCESS CONTROL SYSTEMS, LLC			409.00	000918
8/06/24	00010	8/06/24	9100 861	202407	320-53800-43000		*	30.80		
			17031 KEY BAY TRL							
						DUKE ENERGY			30.80	000919
8/06/24	00001	7/01/24	226	202407	320-53800-12000		*	1,476.00		
			FIELD MANAGEMENT - JUL 24							
		7/01/24	227	202407	310-51300-34000		*	3,443.92		
			MANAGMENT FEES - JUL 24							
		7/01/24	227	202407	310-51300-35200		*	88.33		
			WEBSITE ADMIN - JUL 24							

*** CHECK DATES 07/04/2024 - 08/07/2024 *** WINDWARD CDD - GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		7/01/24	227	202407	310-51300-35100		*	154.58		
			INFORMATION TECH - JUL 24							
		7/01/24	227	202407	310-51300-31300		*	801.67		
			DISSEMINATION - JUL 24							
		7/01/24	227	202407	310-51300-51000		*	.30		
			OFFICE SUPPLIES							
		7/01/24	227	202407	310-51300-42000		*	110.91		
			POSTAGE							
		7/01/24	227	202407	310-51300-42500		*	46.65		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES			6,122.36	000920
8/06/24	00009	7/29/24	00262245	202407	320-53800-43100		*	41.62		
			7900 FOUR SEASONS							
		7/29/24	00262245	202407	320-53800-43100		*	39.41		
			7900 FOURSEASONS BLVD ODD							
		7/29/24	00262245	202407	320-53800-43100		*	26.72		
			7980 FOUR SEASONS BLVD GH							
		7/29/24	00262245	202407	320-53800-43100		*	66,408.85		
			0 FOUR SEASONS BLVD							
						TOHO WATER AUTHORITY			66,516.60	000921
8/06/24	00025	8/06/24	8624	202408	300-20700-10000		*	4,612.39		
			ASSESSMENT TXFER S.2018							
		8/06/24	8624	202408	300-20700-10000		*	4,834.48		
			ASSESSMENT TXFER S.2020							
						WINDWARD CDD/US BANK			9,446.87	000922

TOTAL FOR BANK A 303,155.47

TOTAL FOR REGISTER 303,155.47

SECTION 2

Windward

Community Development District

Unaudited Financial Reporting

June 30, 2024

TABLE OF CONTENTS

Windward

Community Development District

Combined Balance Sheet

June 30, 2024

	General Fund	*Debt Service Fund*	*Capital Projects Fund*	*Totals Governmental Funds*
Assets:				
Cash	$ 265,661	$ -	$ -	$ 265,661
Due from Other	$ 135,853	$ -	$ -	$ 135,853
Due from General Fund	$ -	$ 9,447	$ -	$ 9,447
Investments				
Series 2018 A-1/A-2				
Reserve A-1	$ -	$ 121,730	$ -	$ 121,730
Reserve A-2	$ -	$ 145	$ -	$ 145
Revenue	$ -	$ 128,204	$ -	$ 128,204
Construction	$ -	$ -	$ 5,653	$ 5,653
Series 2020 A-1/A-2				
Reserve A-1	$ -	$ 127,656	$ -	$ 127,656
Reserve A-2	$ -	$ 50,969	$ -	$ 50,969
Revenue	$ -	$ 265,279	$ -	$ 265,279
Prepayment A-2	$ -	$ 434,122	$ -	$ 434,122
Construction	$ -	$ -	$ 2,654,875	$ 2,654,875
Cost of Issuance	$ -	$ -	$ 32,798	$ 32,798
Total Assets	**$ 401,514**	**$ 1,137,552**	**$ 2,693,327**	**$ 4,232,392**
Liabilities:				
Accounts Payable	$ 141,299	$ -	$ -	$ 141,299
Due to Debt Service Fund	$ 9,447	$ -	$ -	$ 9,447
Total Liabilities	**$ 150,746**	**$ -**	**$ -**	**$ 150,746**
Fund Balances:				
Restricted for:				
Debt Service	$ -	$ 1,137,552	$ -	$ 1,137,552
Capital Projects	$ -	$ -	$ 2,693,327	$ 2,693,327
Unassigned	$ 250,768	$ -	$ -	$ 250,768
Total Fund Balances	**$ 250,768**	**$ 1,137,552**	**$ 2,693,327**	**$ 4,081,647**
Total Liabilities & Fund Balance	$ 401,514	$ 1,137,552	$ 2,693,327	$ 4,232,392

Windward

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues				
Assessments - Tax Roll	$ 1,111,941	$ 1,111,941	$ 1,117,063	$ 5,122
Miscellaneous Revenue	$ -	$ -	$ 7,521	$ 7,521
Deficit Funding	$ 105,000	$ 105,000	$ 214,266	$ 109,266
Total Revenues	**$ 1,216,941**	**$ 1,216,941**	**$ 1,338,850**	**$ 121,909**
Expenditures:				
General & Administrative:				
Supervisors Fees	$ 4,800	$ 3,600	$ -	$ 3,600
FICA Expense	$ 367	$ 275	$ -	$ 275
Engineering	$ 16,000	$ 12,000	$ 8,348	$ 3,652
Attorney	$ 25,000	$ 18,750	$ 14,041	$ 4,709
Arbitrage	$ 900	$ 450	$ 450	$ -
Dissemination	$ 9,620	$ 7,215	$ 9,215	$ (2,000)
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	$ 30,996	$ 30,995	$ -
Information Technology	$ 1,855	$ 1,391	$ 1,391	$ -
Website Maintenance	$ 1,060	$ 795	$ 795	$ -
Telephone	$ 125	$ 94	$ -	$ 94
Postage	$ 800	$ 600	$ 1,492	$ (892)
Travel Per Diem	$ 660	$ 495	$ -	$ 495
Printing & Binding	$ 500	$ 375	$ 282	$ 93
Insurance	$ 6,586	$ 6,586	$ 6,197	$ 389
Legal Advertising	$ 1,500	$ 1,125	$ 2,162	$ (1,037)
Other Current Charges	$ 2,000	$ 1,500	$ 470	$ 1,030
Office Supplies	$ 150	$ 113	$ 4	$ 108
Property Appraiser	$ 500	$ 261	$ 261	$ -
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 133,733**	**$ 106,353**	**$ 95,838**	**$ 10,515**

Windward

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Operation & Maintenance				
Field Expenditures				
Field Services	$ 17,712	$ 13,284	$ 13,284	$ -
Facility Maintenance	$ 10,000	$ 7,500	$ 450	$ 7,050
Electric	$ 158,992	$ 119,244	$ 108,783	$ 10,461
Water & Sewer	$ 531,795	$ 531,795	$ 714,925	$ (183,130)
Security Building Maintenance	$ 10,000	$ 7,500	$ 11,490	$ (3,990)
Landscape Maintenance	$ 237,545	$ 178,159	$ 114,040	$ 64,119
Landscape Contingency	$ 40,000	$ 40,000	$ 234,177	$ (194,177)
Property Insurance	$ 5,664	$ 5,664	$ 6,012	$ (348)
Fountain Maintenance	$ 14,600	$ 10,950	$ 8,534	$ 2,416
Lake Maintenance	$ 9,000	$ 9,000	$ 14,575	$ (5,575)
Irrigation Repairs	$ 25,000	$ 18,750	$ 22,973	$ (4,223)
Lighting Maintenance	$ 2,500	$ 1,875	$ -	$ 1,875
Monument Maintenance	$ 1,400	$ 1,400	$ 10,025	$ (8,625)
Roadway Maintenance	$ 9,000	$ 6,750	$ -	$ 6,750
Contingency	$ 10,000	$ 10,000	$ 15,867	$ (5,867)
Total Operations & Maintenance Expenditures	**$ 1,083,208**	**$ 961,870**	**$ 1,275,134**	**$ (313,263)**
Total Expenditures	**$ 1,216,941**	**$ 1,068,224**	**$ 1,370,971**	**$ (302,748)**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ (32,121)	
Fund Balance - Beginning	$ -		$ 282,889	
Fund Balance - Ending	$ -		$ 250,768	

Windward

Community Development District

Debt Service Fund - Series 2018-A1

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues				
Assessments - 2018 A1 Tax Roll	$ 243,648	$ 243,648	$ 244,770	$ 1,122
Interest Income	$ 250	$ 250	$ 10,258	$ 10,008
Total Revenues	**$ 243,898**	**$ 243,898**	**$ 255,028**	**$ 11,130**
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)		$ 10,038	
Fund Balance - Beginning	$ 119,287		$ 244,653	
Fund Balance - Ending	$ 118,195		$ 254,691	

Windward

Community Development District

Debt Service Fund - Series 2020-A1

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues				
Assessments - 2020 A1 Tax Roll	$ 255,379	$ 256,555	$ 256,555	$ -
Interest Income	$ -	$ -	$ 16,234	$ 16,234
Total Revenues	**$ 255,379**	**$ 256,555**	**$ 272,789**	**$ 16,234**
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		$ 18,937	
Fund Balance - Beginning	$ 95,755		$ 225,311	
Fund Balance - Ending	$ 97,281		$ 244,248	

Windward

Community Development District

Debt Service Fund - Series 2020-A2

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues				
Assessments - 2020 A2 Direct	$ 156,640	$ 65,560	$ 65,560	$ -
Assessments - Prepayments	$ -	$ -	$ 1,518,950	$ 1,518,950
Interest Income	$ -	$ -	$ 21,295	$ 21,295
Total Revenues	**$ 156,640**	**$ 65,560**	**$ 1,605,805**	**$ 1,540,245**
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	$ 78,320	$ 50,160	$ 28,160
Special Call - 5/1	$ -	$ -	$ 420,000	$ (420,000)
Total Expenditures	**$ 156,640**	**$ 156,640**	**$ 1,836,180**	**$ (1,679,540)**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ (230,375)	
Fund Balance - Beginning	$ 205,085		$ 868,988	
Fund Balance - Ending	$ 205,085		$ 638,613	

Windward

Community Development District

Capital Projects Fund - Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues				
Interest	$ -	$ -	$ 219	$ 219
Total Revenues	**$ -**	**$ -**	**$ 219**	**$ 219**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ 219	
Fund Balance - Beginning	$ -		$ 5,434	
Fund Balance - Ending	$ -		$ 5,653	

Windward

Community Development District

Capital Projects Fund - Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues				
Interest	$ -	$ -	$ 104,101	$ 104,101
Total Revenues	**$ -**	**$ -**	**$ 104,101**	**$ 104,101**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ -		$ 104,101	
Fund Balance - Beginning	$ -		$ 2,583,572	
Fund Balance - Ending	$ -		$ 2,687,674	

Windward

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - Tax Roll	$ -	$ 339,020	$ 680,357	$ 32,203	$ 13,111	$ 18,678	$ 12,755	$ 14,461	$ 6,478	$ -	$ -	$ -	$ 1,117,063
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**	**$ 6,478**	**$ -**	**$ -**	**$ -**	**$ 1,338,850**
Expenditures:													
General & Administrative:													
Supervisors Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FICA Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Engineering	$ 2,030	$ 525	$ 124	$ -	$ 263	$ 613	$ 964	$ 1,294	$ 2,537	$ -	$ -	$ -	$ 8,348
Attorney	$ 4,880	$ 252	$ 368	$ 1,341	$ 1,913	$ 137	$ 2,406	$ 1,453	$ 1,292	$ -	$ -	$ -	$ 14,041
Arbitrage	$ -	$ 450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450
Dissemination	$ 1,302	$ 802	$ 802	$ 1,302	$ 802	$ 802	$ 1,302	$ 802	$ 1,302	$ -	$ -	$ -	$ 9,215
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	$ 3,444	$ -	$ -	$ -	$ 30,995
Information Technology	$ 155	$ 155	$ 154	$ 155	$ 155	$ 155	$ 155	$ 155	$ 155	$ -	$ -	$ -	$ 1,391
Website Maintenance	$ 88	$ 88	$ 88	$ 88	$ 88	$ 88	$ 88	$ 88	$ 88	$ -	$ -	$ -	$ 795
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage	$ 10	$ 37	$ 38	$ 29	$ 274	$ 11	$ 105	$ 167	$ 821	$ -	$ -	$ -	$ 1,492
Travel Per Diem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Printing & Binding	$ -	$ 23	$ -	$ -	$ 23	$ 6	$ -	$ 8	$ 222	$ -	$ -	$ -	$ 282
Insurance	$ 6,197	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,197
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 583	$ 1,579	$ -	$ -	$ -	$ 2,162
Other Current Charges	$ 39	$ 40	$ 41	$ 39	$ 42	$ 41	$ 146	$ 42	$ 41	$ -	$ -	$ -	$ 470
Office Supplies	$ 0	$ 1	$ 1	$ 0	$ 1	$ 1	$ 0	$ 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**	**$ 11,481**	**$ -**	**$ -**	**$ -**	**$ 95,838**

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	$ 1,476	$ -	$ -	$ -	$ 13,284
Facility Maintenance	$ -	$ -	$ 450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Electric	$ 12,190	$ 12,175	$ 11,787	$ 12,041	$ 8,662	$ 6,903	$ 21,034	$ 12,270	$ 11,720	$ -	$ -	$ -	$ 108,783
Water & Sewer	$ 116,703	$ 110,801	$ 87,889	$ 60,177	$ 78,916	$ 69,661	$ 50,186	$ 99,032	$ 41,559	$ -	$ -	$ -	$ 714,925
Security Building Maintenance	$ 2,922	$ 580	$ 678	$ 1,034	$ 550	$ 2,778	$ 941	$ 725	$ 1,281	$ -	$ -	$ -	$ 11,490
Landscape Maintenance	$ 12,236	$ 12,725	$ 12,725	$ 12,725	$ 12,725	$ 12,725	$ 12,725	$ 12,725	$ 12,725	$ -	$ -	$ -	$ 114,040
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	$ 775	$ -	$ -	$ -	$ 8,534
Lake Maintenance	$ 2,575	$ 375	$ 2,575	$ 750	$ 2,575	$ 375	$ 1,600	$ 3,375	$ 375	$ -	$ -	$ -	$ 14,575
Irrigation Repairs	$ 2,080	$ 1,040	$ 9,219	$ 1,360	$ 3,343	$ 1,356	$ 1,506	$ -	$ 3,068	$ -	$ -	$ -	$ 22,973
Lighting Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Monument Maintenance	$ 10,025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,025
Roadway Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ 7,050	$ 3,090	$ 120	$ 120	$ 120	$ 374	$ 1,058	$ 3,544	$ 390	$ -	$ -	$ -	$ 15,867
Total Operations & Maintenance Expenses	**$ 176,808**	**$ 332,799**	**$ 146,751**	**$ 92,139**	**$ 119,892**	**$ 97,944**	**$ 101,508**	**$ 133,923**	**$ 73,370**	**$ -**	**$ -**	**$ -**	**$ 1,275,134**
Total Expenditures	**$ 200,428**	**$ 342,656**	**$ 155,527**	**$ 98,536**	**$ 127,157**	**$ 109,740**	**$ 110,117**	**$ 141,958**	**$ 84,851**	**$ -**	**$ -**	**$ -**	**$ 1,370,971**
Excess (Deficiency) of Revenues over Expenditures	$ (175,698)	$ 1,629	$ 714,367	$ (64,077)	$ (114,047)	$ (91,062)	$ (97,362)	$ (127,498)	$ (78,374)	$ -	$ -	$ -	$ (32,121)

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	$50,969	
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%
Date	*Distribution*	*Gross Amount*	*Discount/Penalty*	*Commission*	*Interest*	*Net Receipts*	*General Fund*	*S2018 A1 DSF Portion*	*S2020 A1 DSF Portion*	*Total*
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
06/10/24	ACH	$6,384.12	$0.00	($127.68)	$0.00	$6,256.44	$4,318.40	$946.24	$991.80	$6,256.44
06/18/24	ACH	$3,192.06	$0.00	($63.84)	$0.00	$3,128.22	$2,159.20	$473.12	$495.90	$3,128.22
	TOTAL	**$ 1,649,770.62**	**$ -**	**$ (32,995.41)**	**$ 1,612.75**	**$ 1,618,387.96**	**$ 1,117,062.62**	**$ 244,770.06**	**$ 256,555.28**	**$ 1,618,387.96**

100%	**Gross Percent Collected**
$ (7,419.00)	**Balance Remaining to Collect**

DIRECT BILL ASSESSMENTS

K. Hovnanian at Mystic Dunes, LLC					
			Net Assessments	$131,120.00	$131,120.00
Date Received	Due Date	Check No.	Net Assessed	Amount Received	Debt Service 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

Memorandum

To: Board of Supervisors

From: District Management

Date: August 21, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

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To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:

Goals, Objectives and Annual Reporting Form

Windward Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of three board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____ Date:_____
Print Name:_____
Windward Community Development District

District Manager:_____ Date:_____
Print Name:_____
Windward Community Development District

SECTION 4

BOARD OF SUPERVISORS MEETING DATES WINDWARD COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2025

The Board of Supervisors of the Windward Community Development District will hold their regular meeting for the Fiscal Year 2025 on the third Wednesday of the month at 1:00 P.M. at 7813 Four Seasons Blvd., Kissimmee, Florida, 34747, unless otherwise indicated as follows:

October 16, 2024
November 20, 2024
December 18, 2024
January 15, 2025
February 19, 2025
March 19, 2025
April 16, 2025
May 21, 2025
June 18, 2025
July 16, 2025
August 20, 2025
September 17, 2025

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts.

The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from the District Manager, Governmental Management Services - Central Florida, LLC or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at that meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager
Governmental Management Services-
Central Florida, LLC

SECTION D

Windward CDD Field Management Action Items List					
Description	***Vendor***	***Status***	***Proposal $***	***Completion***	***Notes***
Irrigation Issues	Juniper	Open			Map of the Irrigation Clocks and Status of Irrigation needed from Juniper.
Key Bay Trail Conduits	GMS Maintenance	Open			Remove Conduits from near the Key Bay Trail entrance.
Concrete Structures on Four Seasons Blvd.	GMS Maintenance	Open			Stucco and Concrete repairs to stuructures along the fence on Four Seasons Blvd.
Excessive Landscaping	Juniper	Open			Get with Juniper to see if we can cut back planting and over landscapings. Seems to be thaat simple is better.
Declining Zoysia	Juniper	Open			Declining Zoysia is present at the Front Entrance.
Fomosa Gardens Entrance	Juniper	Open			The turf at the Fomosa Gardens Entrance is in very rough shape. Replacement is likely needed.
Main Gate Median	Juniper	Open			Weeds are protruding from the Main Gate Medians, Trimming and treatmeant needed ASAP.
Site Turf	Juniper	Open			We are requesting a full report as to why there are so many spots of grass on the property are struggling. Is it Irrigation?
Antillies Club Park	Juniper	Open			This Park has been brought up multiple times, why has there been no improvement. It is brown with a lack of care. Irrigation is important here and it needs to be addressed ASAP.
Gate Annuals	Juniper	Open			Annuals need updating and care. Trimming is needed in these areas as well.
Median in Front of Clubhouse	Juniper	Open			Proposal has been requested to replace sod in the Median on Four Seasons. Excess Wild Bermuda present.
Podocarpus near Lift Station	Juniper	Open			Dead Podocarpus near the Lift Station has been identified and needs a 7 Gallon replacement. Reported several times.
Dog Park	Juniper	Open			The Dog Park needs constant care. There is currently a dead tree on the right side, and needs to be mowed. Juniper notified several times.
Dead Trees	Juniper	Open			Dead trees all over the property need to be addressed. We have requested a solution for these several times.
Exterior Landscape	Juniper	Open			We need to have the landscaping trimmed outside the gate. It is still CDD property and appears to be neglected.
Palm Trees	Juniper	Open			Many CDD Owned Palms need to be trimmed. Palm fronds are also important to pick up. Too many issues are present at this time.
Roundabout Cirlce	Juniper	Open			Herbicide needed as weeds are growing rapidly in this area. Beautification needed as this is a high volume area.