Windward
Community Development District

Agenda

November 20, 2024

AGENDA

Windward
Community Development District

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

November 13, 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, November 20, 2024 at 1:00 p.m.** at **7813 Four Seasons Blvd., Kissimmee, Florida 34747.** Following is the agenda for the meeting:

Landowners' Meeting

1. Determination of Number of Voting Units Represented
2. Call to Order
3. Election of Chairman for the Purposes of Conducting Landowners' Meeting
4. Nominations for the Position of Supervisor (1)
5. Casting of Ballots
6. Tabulation of Ballots and Announcement of Results
7. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Pledge of Allegiance
3. Public Comment Period
4. Approval of Minutes of the October 16, 2024 Board of Supervisors Meetings
5. Organizational Matters
    A. Administatrion of Oath to Newly Elected Supervisors
    B. Consideration of Resolution 2025-02 Canvassing and Certifying the Results of the Landowners' Election
    C. Election of Officers
    D. Consideration of Resolution 2025-03 Electing Officers
6. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager
        i. Approval of Check Register
        ii. Balance Sheet and Income Statement

D. Field Manager
    i. Discussion of Action Items
7. Other Business
8. Supervisors' Requests
9. Adjournment

LANDOWNERS' MEETING

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Windward Community Development District (**"District"**) the location of which is generally described as comprising a parcel or parcels of land containing approximately 606 acres, generally located Section 15, Township 25 South, Range 27 East, Osceola County, Florida, advising that a meeting of landowners will be held for the purpose of electing one (1) person to the District's Board of Supervisors (**"Board"**, and individually, **"Supervisor"**). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE:November 20, 2024

HOUR: 1:00 PM

LOCATION: 7813 Four Seasons Blvd.
Kissimmee, FL 34747

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801 Ph: (407) 841-5524 (**"District Manager's Office"**). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. 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 Manager's Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such 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 the appeal is to be based.

District Manager

INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF WINDWARD COMMUNITY DEVELOPMENT DISTRICT FOR THE ELECTION OF SUPERVISORS

DATE OF LANDOWNERS' MEETING: **November 20, 2024**

TIME: **1:00 PM**

LOCATION: **7813 Four Seasons Blvd., Kissimmee, FL 34747**

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property**.**

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, one (1) seat on the Board will be up for election in a landowner seat for a four year period. The term of office for the successful landowner candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

BOARD OF SUPERVISORS

MEETING

MINUTES

MINUTES OF MEETING
WINDWARD
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Windward Community Development District was held Wednesday, **October 16, 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
Jay Lazarovich	District Counsel
Kristen Trucco	District Counsel *by telephone*
Steven Saha	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.

SECOND ORDER OF BUSINESS **Pledge of Allegiance**

Mr. Showe led the pledge of allegiance.

THIRD ORDER OF BUSINESS **Public Comment**

Ms. Kirk stated there is a community behind our house and along our back property line is a vinyl fence and several sections of the fence came down during the hurricane. Who is responsible for the fence? If it is other than the CDD we will need access for our contractor to get to the fence.

Mr. Showe stated I will follow-up on that and get back with you.

Ms. Monaco asked have all the irrigation issues been resolved?

Mr. Santos stated not all of them. It is an ongoing issue, and we are working on it.

Ms. Monaco asked are you working on it at no charge?

Mr. Showe stated no, any repairs made depends on what vendor is making the repairs.

Ms. Monaco stated you had four years to fix the irrigation problems. I understand this is our last meeting with a developer on the board because next month the board will likely be all residents. Who is on the hook for the irrigation repairs that haven't taken place the last four years?

Mr. Showe stated if there is construction we will look to the developer to take care of those but repair of the irrigation system is ongoing.

Ms. Monaco stated I understand they have not been installed properly.

Mr. Showe stated in those cases we will work with the developer to get those issues resolved. If it is a deficiency they will fix it.

A resident stated you have a charge from Duke Energy every month for Shadow Tree Lane for $4,220 and another one from a couple months previously for the same thing. We don't have a Shadow Tree Lane.

Mr. Showe stated those addresses are assigned by Duke Energy for those meters and it is for streetlights associated with your community. We have verified that the meter fees are for streetlights.

Ms. Williams stated I want to address the irrigation issue. When you look at the budgets for the HOA as well as the CDD a big expense is the irrigation. For years we have talked about the rain sensors not working and we now water when it rains. They need to be taken care of.

I have told you for months about the manhole cover on the west side of Estuary as you turn from Four Seasons Boulevard it is broken and is a safety hazard and has not been fixed.

Mr. Hoyt stated there is a sign in front of my yard in the CDD right of way notifying drivers that the golf cart crossing is coming up; it is a duplication of signs for that crossing and has been hit by a vehicle and bent over, obscured by a tree. I'm asking that it be relocated 25 feet to the southeast.

FOURTH ORDER OF BUSINESS **Approval of the Minutes of the September 18, 2024 Meeting**

> On MOTION by Ms. Moss seconded by Ms. Renaud with all in favor the minutes of the September 18, 2024 meeting were approved as presented.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2025-01 Amending Fiscal Year 2024 Adopted Budget**

Mr. Showe stated this trues up the budget so the revenues and expenditures line up. We received developer contributions for a lot of the expenses throughout the year.

> On MOTION by Ms. Renaud seconded by Mr. Clark with all in favor Resolution 2025-01 Amending Fiscal Year 2024 Adopted Budget was approved.

SIXTH ORDER OF BUSINESS **Discussion of Requisition for Series 2020**

Mr. Showe stated we are still working with the developer and the engineer on some outstanding issues and will bring that back to the board to get that processed.

SEVENTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Lazarovich stated I want to provide an update on the drainage structure at Mystic Dunes. We have been contacted by a representative from Mystic Dunes and they are not currently seeking assistance from the CDD and they have been in touch with the HOA. We will report updates as they are received.

On the parkway verge issue, we tried to reach out to the HOA's new counsel. We are still working to clear up any confusion on the ownership and maintenance of the trees in the verge.

B. Engineer

There being no comments, the next item followed.

C. Manager

i. Approval of Check Register

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

ii. Balance Sheet and Income Statement

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

D. Field Manager

i. Discussion of Action Items

Mr. Santos stated we are looking at the trees that were damaged during the storm. Prince is aware of it; we have noted 160 and we are waiting the materials to stake them. We want to get it done as quickly as possible. There are a lot of fencing issues as well and as soon as we can get our team out here with materials we will take care of it. If anyone has questions, meet with me after the meeting and I will be happy to answer specific questions.

EIGHTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS Supervisor's Requests

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS Adjournment

On MOTION by Ms. Akellino seconded by Ms. Renaud with all in favor the meeting adjourned at 1:16 p.m.

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION V

SECTION B

RESOLUTION 2025-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNER'S ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, pursuant to Section 190.006(2), Florida Statutes, a landowners meeting is required to be held within 90 days of the District's creation and every two years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such landowners meeting, the Minutes of which are attached hereto as **Exhibit A**, was held on November 20, 2024, immediately prior to the meeting of the District's Board of Supervisors, and at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desires to canvas the votes and declare and certify the results of said election.

NOWTHEREFORE,BEITRESOLVEDBYTHEBOARDOFSUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as shown:

_____ Seat 5 Votes _____

SECTION 2. In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisor, the above-named persons are declared to have been elected for the following terms of office:

_____ 4 Year Term

SECTION 3. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 20th day of November 2024.

ATTEST:

WINDWARD COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Minutes of Landowner Meeting and Election

SECTION D

RESOLUTION 2025-03

A RESOLUTION ELECTING THE OFFICERS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT, OSCEOLA COUNTY, FLORIDA.

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

WHEREAS, the Board of Supervisors of the District ("Board") desires to elect the Officers of the District.

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

SECTION 1. The following persons are elected to the offices shown:

Chairperson	_____
Vice Chairperson	_____
Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Treasurer	_____
Assistant Treasurer	_____
Assistant Treasurer	_____

PASSED AND ADOPTED this 20th day of November 2024.

ATTEST:

WINDWARD COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chairperson, Board of Supervisors

SECTION VI

SECTION C

SECTION 1

Windward
Community Development District

Summary of Check Register

October 2, 2024 through November 5, 2024

Fund	Date	Check No.'s		Amount
General Fund				
	10/14/24	957-959	$	44,387.06
	10/22/24	960-967	$	35,220.10
	11/5/24	968-973	$	56,855.22
		Total Amount	**$**	**136,462.38**

*** CHECK DATES 10/02/2024 - 11/05/2024 *** WINDWARD CDD - GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/14/24	99999	10/14/24	VOID VOID CHECK	202410	000	00000-00000				C	.00		
									******INVALID VENDOR NUMBER******			.00	000957
10/14/24	00010	10/04/24	9100 17031 KEY BAY TRL	202409	320	53800-43000				*	30.80		
		10/07/24	9100 79811 FOUR SEASONS ENT	202409	320	53800-43000				*	647.19		
		10/07/24	9100 7701 FOUR SEASONS BLVD	202409	320	53800-43000				*	30.80		
		10/07/24	9100 000 FOURSEASONS BLVD LITE	202409	320	53800-43500				*	1,524.28		
		10/09/24	9100 24081 SANDY CREEK TRAIL	202409	320	53800-43000				*	30.80		
		10/09/24	9100 7980 FOUR SEASONS BLVD	202409	320	53800-43000				*	179.67		
		10/09/24	9100 7701 FOUR SEASONS BLVD	202409	320	53800-43000				*	54.55		
		10/09/24	9100 78151 FOUR SEASONS BLVD	202409	320	53800-43000				*	45.93		
		10/09/24	9100 21051 PEBBLE PASSAGE LN	202409	320	53800-43000				*	56.49		
		10/09/24	9100 79011 HANSON BAY PL	202409	320	53800-43000				*	30.80		
		10/10/24	9101 21421 LIMESTONE TRL	202409	320	53800-43000				*	16.94		
		10/10/24	9101 23131 SEAGRASS PT RET-PND	202409	320	53800-43000				*	16.94		
		10/11/24	9100 4 SEASONS PH1B SL	202409	320	53800-43500				*	1,704.42		
		10/11/24	9101 000 FOURSEASONS BLVD LITE	202409	320	53800-43500				*	1,832.67		
									DUKE ENERGY			6,202.28	000958
10/14/24	00009	9/28/24	00262245 7900 FOUR SEASONS	202409	320	53800-43100				*	76.98		
		9/28/24	00262245 7900 FOURSEASONS BLVD ODD	202409	320	53800-43100				*	43.83		
		9/28/24	00262245 7980 FOUR SEASONS BLVD GH	202409	320	53800-43100				*	26.72		
		9/28/24	00262245 0 FOUR SEASONS BLVD	202409	320	53800-43100				*	38,037.25		
									TOHO WATER AUTHORITY			38,184.78	000959
10/22/24	00014	9/18/24	S119131 GATE SERVICE	202409	320	53800-57400				*	265.00		
									ACCESS CONTROL SYSTEMS, LLC			265.00	000960

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/22/24	00010	10/18/24	9100 861 000 SAND HILL RD	202410	320	53800-43500				*	1,725.31		
									DUKE ENERGY			1,725.31	000961
10/22/24	00001	8/31/24	237 PAINT COLUMNS/ FIX DRAIN	202408	320	53800-34100				*	3,047.22		
		8/31/24	238 GARBAGE/DIRT/SOD/CLEANUP	202408	320	53800-34100				*	4,103.73		
									GOVERNMENTAL MANAGEMENT SERVICES			7,150.95	000962
10/22/24	00056	10/01/24	12337 FOUNTAIN MAINT - OCT 24	202410	320	53800-46900				*	775.00		
									LEXINGTON POOL & MAINTENANCE, LLC			775.00	000963
10/22/24	00002	9/16/24	131260 GENERAL COUNSEL - AUG 24	202408	310	51300-31500				*	3,634.16		
		9/16/24	131261 CONVEYANCE FEES	202408	310	51300-31500				*	1,139.50		
									LATHAM,LUNA,EDEN & BEAUDINE,LLP			4,773.66	000964
10/22/24	00004	9/30/24	10120085 NOT OF FY25 MEETINGS	202409	310	51300-48000				*	268.18		
									ORLANDO SENTINEL			268.18	000965
10/22/24	00059	10/01/24	14604 LANDSCAPE MAINT - OCT24	202410	320	53800-46800				*	19,737.00		
									PRINCE & SONS, INC.			19,737.00	000966
10/22/24	00011	9/09/24	18-021(8 ENGINEERING FEE AUG 24	202408	310	51300-31100				*	525.00		
									POULOS & BENNETT			525.00	000967
11/05/24	00014	10/02/24	S119894 GATE SERVICE	202409	320	53800-57400				*	265.00		
									ACCESS CONTROL SYSTEMS, LLC			265.00	000968
11/05/24	00041	9/30/24	18458 LAKE MAINTENANCE SEP24	202409	320	53800-47100				*	375.00		
									AQUATIC WEED MANAGEMENT, INC			375.00	000969
11/05/24	00007	10/01/24	91267 SPECIAL DISTRICT FEE FY25	202410	310	51300-54000				*	175.00		
									DEPARTMENT OF ECONOMIC OPPORTUNITY,			175.00	000970
11/05/24	00010	10/30/24	9100 861 000 SHADOW TREE LN	202410	320	53800-43500				*	4,220.57		
									DUKE ENERGY			4,220.57	000971

*** CHECK DATES 10/02/2024 - 11/05/2024 *** 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	#
11/05/24	00059	9/24/24	14725	202409	320	53800	46400			*	429.62		
			IRRIGATION REPAIRS										
		9/24/24	14726	202409	320	53800	46400			*	186.54		
			IRRIGATION REPAIRS										
		9/24/24	14727	202409	320	53800	46400			*	188.08		
			IRRIGATION REPAIRS										
									PRINCE & SONS, INC.			804.24	000972
11/05/24	00009	10/23/24	00262245	202410	320	53800	43100			*	51,015.41		
			7700 FOUR SEASONS										
									TOHO WATER AUTHORITY			51,015.41	000973

TOTAL FOR BANK A 136,462.38

TOTAL FOR REGISTER 136,462.38

SECTION 2

Windward

Community Development District

Unaudited Financial Reporting

October 31, 2024

TABLE OF CONTENTS

1	Balance Sheet
2-3	General Fund Income Statement
4	Series 2018 - A1 Debt Service Income Statement
5	Series 2020 - A1 Debt Service Income Statement
6	Series 2020 - A2 Debt Service Income Statement
7	Series 2018 Capital Projects Income Statement
8	Series 2020 Capital Projects Income Statement
9	Capital Reserve Fund
10-11	Month To Month
12-13	Long Term Debt Summary

Windward

Community Development District

Combined Balance Sheet

October 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Cash	$ 357,569	$ -	$ -	$ 357,569
Assessment Receivable	$ -	$ 65,560	$ -	$ 65,560
Due From Developer	$ 2,690	$ -	$ -	$ 2,690
Due from Other	$ 169,304	$ -	$ -	$ 169,304
Due from General Fund	$ -	$ 4,186	$ -	$ 4,186
Investments				
Series 2018 A-1/A-2				
Reserve A-1	$ -	$ 121,730	$ -	$ 121,730
Reserve A-2	$ -	$ 145	$ -	$ 145
Revenue	$ -	$ 136,151	$ -	$ 136,151
Construction	$ -	$ -	$ 5,728	$ 5,728
Series 2020 A-1/A-2				
Reserve A-1	$ -	$ 127,656	$ -	$ 127,656
Reserve A-2	$ -	$ 41,551	$ -	$ 41,551
Revenue	$ -	$ 273,985	$ -	$ 273,985
Prepayment A-1	$ -	$ 14,117	$ -	$ 14,117
Prepayment A-2	$ -	$ 233,758	$ -	$ 233,758
Construction	$ -	$ -	$ 2,690,046	$ 2,690,046
Cost of Issuance	$ -	$ -	$ 33,233	$ 33,233
Total Assets	**$ 529,563**	**$ 1,018,838**	**$ 2,729,007**	**$ 4,277,407**
Liabilities:				
Accounts Payable	$ 115,772	$ -	$ -	$ 115,772
Due to Debt Service Fund	$ 4,186	$ -	$ -	$ 4,186
Total Liabilities	**$ 119,958**	**$ -**	**$ -**	**$ 119,958**
Fund Balances:				
Restricted for:				
Debt Service	$ -	$ 1,018,838	$ -	$ 1,018,838
Capital Projects	$ -	$ -	$ 2,729,007	$ 2,729,007
Unassigned	$ 409,605	$ -	$ -	$ 409,605
Total Fund Balances	**$ 409,605**	**$ 1,018,838**	**$ 2,729,007**	**$ 4,157,449**
Total Liabilities & Fund Balance	$ 529,563	$ 1,018,838	$ 2,729,007	$ 4,277,407

Windward

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2024

	Adopted Budget	Prorated Budget Thru 10/31/24	Actual Thru 10/31/24	Variance
Revenues				
Assessments - Tax Roll	$ 1,378,623	$ -	$ -	$ -
Miscellaneous Revenue	$ 7,521	$ -	$ -	$ -
Total Revenues	**$ 1,386,144**	**$ -**	**$ -**	**$ -**
Expenditures:				
General & Administrative:				
Supervisors Fees	$ 4,800	$ 400	$ -	$ 400
FICA Expense	$ 367	$ 31	$ -	$ 31
Engineering	$ 16,000	$ 1,333	$ -	$ 1,333
Attorney	$ 25,000	$ 2,083	$ -	$ 2,083
Arbitrage	$ 900	$ -	$ -	$ -
Dissemination	$ 10,101	$ 842	$ 1,442	$ (600)
Annual Audit	$ 6,500	$ -	$ -	$ -
Trustee Fees	$ 8,008	$ -	$ -	$ -
Assessment Administration	$ 5,565	$ 5,565	$ 5,565	$ -
Management Fees	$ 45,000	$ 3,750	$ 3,750	$ -
Information Technology	$ 1,948	$ 162	$ 162	$ -
Website Maintenance	$ 1,113	$ 93	$ 93	$ -
Telephone	$ 125	$ 10	$ -	$ 10
Postage	$ 800	$ 67	$ 82	$ (16)
Travel Per Diem	$ 660	$ 55	$ -	$ 55
Printing & Binding	$ 500	$ 42	$ 7	$ 34
Insurance	$ 6,817	$ 6,817	$ 6,817	$ -
Legal Advertising	$ 1,500	$ 125	$ -	$ 125
Other Current Charges	$ 2,000	$ 167	$ 41	$ 125
Office Supplies	$ 150	$ 13	$ 0	$ 12
Property Appraiser	$ 500	$ -	$ -	$ -
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 138,529**	**$ 21,729**	**$ 18,135**	**$ 3,594**

Windward

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2024

	Adopted Budget	Prorated Budget Thru 10/31/24	Actual Thru 10/31/24	Variance
Operation & Maintenance				
Field Expenditures				
Field Services	$ 18,598	$ 1,550	$ 1,550	$ -
Facility Maintenance	$ 18,500	$ 1,542	$ -	$ 1,542
Electric	$ 160,009	$ 13,334	$ 12,231	$ 1,103
Water & Sewer	$ 602,808	$ 50,234	$ 39,730	$ 10,504
Security Building Maintenance	$ 15,000	$ 1,250	$ 387	$ 864
Landscape Maintenance	$ 237,000	$ 19,750	$ 19,737	$ 13
Landscape Contingency	$ 50,000	$ 4,167	$ -	$ 4,167
Property Insurance	$ 10,000	$ 10,000	$ 6,040	$ 3,960
Fountain Maintenance	$ 14,600	$ 1,217	$ 775	$ 442
Lake Maintenance	$ 22,100	$ 1,842	$ 375	$ 1,467
Irrigation Repairs	$ 30,000	$ 2,500	$ 1,839	$ 661
Roadway Maintenance	$ 9,000	$ 750	$ -	$ 750
Contingency	$ 10,000	$ 833	$ 1,633	$ (799)
Total Operations & Maintenance Expenditures	**$ 1,197,615**	**$ 108,968**	**$ 84,296**	**$ 24,672**
Total Expenditures	**$ 1,336,144**	**$ 130,697**	**$ 102,431**	**$ 28,266**
Excess (Deficiency) of Revenues over Expenditures	$ 50,000		$ (102,431)	
Other Financing Sources/(Uses)				
Transfer In/Out	$ (50,000)	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	**$ (50,000)**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**		**$ (102,431)**	
Fund Balance - Beginning	$ -		$ 512,036	
Fund Balance - Ending	$ -		$ 409,605	

Windward

Community Development District

Debt Service Fund - Series 2018-A1

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2024

	Adopted Budget	Prorated Budget Thru 10/31/24	Actual Thru 10/31/24	Variance
Revenues				
Assessments - 2018 A1 Tax Roll	$ 243,648	$ -	$ -	$ -
Interest Income	$ 6,863	$ -	$ -	$ -
Total Revenues	**$ 250,511**	**$ -**	**$ -**	**$ -**
Expenditures:				
Series 2018A-1				
Interest - 11/1	$ 90,965	$ -	$ -	$ -
Principal - 5/1	$ 60,000	$ -	$ -	$ -
Interest - 5/1	$ 90,965	$ -	$ -	$ -
Total Expenditures	**$ 241,930**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 8,581		$ -	
Fund Balance - Beginning	$ 135,308		$ 260,070	
Fund Balance - Ending	$ 143,889		$ 260,070	

Windward

Community Development District

Debt Service Fund - Series 2020-A1

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2024

	Adopted Budget	Prorated Budget Thru 10/31/24	Actual Thru 10/31/24	Variance
Revenues				
Assessments - 2020 A1 Tax Roll	$ 255,379	$ -	$ -	$ -
Interest Income	$ 10,876	$ -	$ -	$ -
Total Revenues	**$ 266,255**	**$ -**	**$ -**	**$ -**
Expenditures:				
Series 2020A-1				
Interest - 11/1	$ 85,726	$ -	$ -	$ -
Principal - 5/1	$ 85,000	$ -	$ -	$ -
Interest - 5/1	$ 85,726	$ -	$ -	$ -
Total Expenditures	**$ 256,453**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 9,803		$ -	
Fund Balance - Beginning	$ 120,934		$ 225,311	
Fund Balance - Ending	$ 130,736		$ 225,311	

Windward

Community Development District

Debt Service Fund - Series 2020-A2

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2024

	Adopted Budget	Prorated Budget Thru 10/31/24	Actual Thru 10/31/24	Variance
Revenues				
Assessments - 2020 A2 Direct	$ 81,840	$ -	$ -	$ -
Interest Income	$ 14,777	$ -	$ -	$ -
Total Revenues	**$ 96,617**	**$ -**	**$ -**	**$ -**
Expenditures:				
Series 2020A-2				
Interest - 11/1	$ 40,920	$ -	$ -	$ -
Interest - 5/1	$ 40,920	$ -	$ -	$ -
Total Expenditures	**$ 81,840**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 14,777		$ -	
Fund Balance - Beginning	$ 561,508		$ 533,457	
Fund Balance - Ending	$ 576,285		$ 533,457	

Windward

Community Development District

Capital Projects Fund - Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2024

	Adopted Budget	Prorated Budget Thru 10/31/24	Actual Thru 10/31/24	Variance
Revenues				
Interest	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ -	
Fund Balance - Beginning	$ -		$ 5,728	
Fund Balance - Ending	$ -		$ 5,728	

Windward

Community Development District

Capital Projects Fund - Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2024

	Adopted Budget	Prorated Budget Thru 10/31/24	Actual Thru 10/31/24	Variance
Revenues				
Interest	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ -		$ -	
Fund Balance - Beginning	$ -		$ 2,723,279	
Fund Balance - Ending	$ -		$ 2,723,279	

Windward

Community Development District

Capital Reserve

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2024

	Adopted Budget	Prorated Budget Thru 10/31/24	Actual Thru 10/31/24	Variance
Revenues				
Interest	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ -		$ -	
Other Financing Sources/(Uses)				
Transfer In (Out)	$ 50,000	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ 50,000**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ 50,000**		**$ -**	
Fund Balance - Beginning	$ -		$ -	
Fund Balance - Ending	$ 50,000		$ -	

Windward

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - Tax Roll	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Assessments - Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:													
General & Administrative:													
Supervisors Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FICA Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Attorney	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dissemination	$ 1,442	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,442
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trustee Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Assessment Administration	$ 5,565	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,565
Management Fees	$ 3,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,750
Information Technology	$ 162	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 162
Website Maintenance	$ 93	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 93
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage	$ 82	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 82
Travel Per Diem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Printing & Binding	$ 7	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7
Insurance	$ 6,817	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,817
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Current Charges	$ 41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 41
Office Supplies	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0
Property Appraiser	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	**$ 18,135**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 18,135**

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	$ 1,550	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1,550
Facility Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Electric	$ 12,231	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	12,231
Water & Sewer	$ 39,730	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	39,730
Security Building Maintenance	$ 387	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	387
Landscape Maintenance	$ 19,737	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	19,737
Landscape Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Property Insurance	$ 6,040	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	6,040
Fountain Maintenance	$ 775	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	775
Lake Maintenance	$ 375	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	375
Irrigation Repairs	$ 1,839	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1,839
Lighting Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Monument Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Roadway Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Contingency	$ 1,633	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1,633
Total Operations & Maintenance Expenses	**$ 84,296**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**84,296**
Total Expenditures	**$ 102,431**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**102,431**
Excess (Deficiency) of Revenues over Expenditures	$ (102,431)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	(102,431)

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	$41,551	
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**

SECTION D

SECTION 1

to be provided under separate cover