

***Windward CDD
Community Development District***

Agenda

December 18, 2024

AGENDA

Windward

Community Development District

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

December 11, 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, December 18, 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. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Organizational Matters
 - A. Administration of Oath of Office to Newly Elected and Appointed Supervisors
5. Public Comment Period
6. Approval of Minutes of the November 20, 2024 Landowners and Board of Supervisors Meetings
7. Discussion of Request to Reimburse HOA
8. Request to Authorize Board Members to Meet with Entities
 - A. TOHO
 - B. Mystic Dunes
9. Presentaion of Series 2020A-1 and 2020A-2 Arbitrage Rebate Reports
10. Ratification of Data Sharing & Usage Agreement with Osceola County Property Appraiser
11. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - D. Field Manager
 - i. Consideration of Proposal for Tree Straightening
12. Other Business
13. Supervisors' Requests
14. Adjournment

MINUTES

WINDWARD
COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS MEETING

The Windward Community Development District Landowners' meeting was held Wednesday, November 20, 2024 at 1:00 p.m. at 7813 Four Seasons Boulevard, Kissimmee, Florida.

Present were:

Jason Showe
Susan Moss
Gretta Akellino
Tim Peltier (*sworn in at BOS meeting*)
Kristen Trucco
Thomas Santos
Brittany Brookes

Several residents

The following is a summary of the minutes and actions taken at the November 20, 2024 Landowners' meeting.

FIRTS ORDER OF BUSINESS

Determination of Number of Voting Units Represented

Mr. Showe stated we have determined there are 366 voting units represented today.

SECOND ORDER OF BUSINESS

Call to Order

Mr. Showe called the landowners meeting to order.

THIRD ORDER OF BUSINESS

Election of a Chairman for the Purpose of Conducting the Landowners' Meeting

Mr. Showe stated for purposes of conducting the meeting today typically I am elected chairman. There being no objection, Mr. Showe was appointed Chairman to conduct the Landowners' election.

FOURTH ORDER OF BUSINESS

Nominations for the Position of Supervisor

Mr. Showe stated there is one seat up for election and we will take nominations from the floor.

Ms. Carole Cassidy nominated Greg Bobonik.

There being no other nominations, the nominations were closed.

FIFTH ORDER OF BUSINESS

Casting of Ballots

SIXTH ORDER OF BUSINESS

Tabulation of Ballots

Mr. Showe tabulated the ballots and Greg Bobonik was declared the top vote and will serve a four-year term.

SEVENTH ORDER OF BUSINESS

Landowners Questions and Comments

There being no comments, the Landowners' meeting adjourned at 3:45 p.m.

**MINUTES OF MEETING
WINDWARD
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Windward Community Development District was held Wednesday, **November 20, 2024** at 1:00 p.m. at 7813 Four Seasons Boulevard, Kissimmee, Florida.

Present and constituting a quorum were:

Tom Peltier	Chairman
Susan Moss	Assistant Secretary
Gretta Akellino	Assistant Secretary

Also Present were:

Jason Showe	District Manager
Kristen Trucco	District Counsel
Thomas Santos	Field Manager
Brittany Brooks	GMS

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

A resident stated I have a question about the dues we paid this year. My estimated CDD fee was \$2,763.68 and the bill was \$3,612.11. Can you explain why it went up 30%?

Mr. Showe stated we had a budget hearing and there was an increase to cover additional areas of responsibility, including streetlighting and irrigation. We sent letters to all property owners at that time. There was about a \$600 increase in operations and maintenance and does not include the debt service of \$960 per home that stays level. Operations and maintenance will fluctuate but the debt service stays the same.

Ms. Trucco stated there is a detailed budget on the CDD website and you can compare this budget to prior years and see what went up.

FOURTH ORDER OF BUSINESS Organizational Matters

A. Administration of Oath to Newly Elected Supervisors

Mr. Showe being a Notary Public of the State of Florida administered the oath of office to Mr. Peltier.

Mr. Showe gave an overview of the new supervisor package that included an I-9 form, W-4 form should you choose to accept compensation, commission on ethics, guide to the sunshine amendment, public records law and four hours of ethics training.

Ms. Trucco stated we have a new supervisor welcome package that we will go over with you.

B. Consideration of Resolution 2025-02 Canvassing and Certifying the Results of the Landowners Election

Mr. Showe stated earlier today there was a landowners’ election and Greg Bobonik was elected to seat no. 5 and will serve a four-year term of office.

On MOTION by Ms. Moss seconded by Ms. Akellino with all in favor Resolution 2025-02 Canvassing and Certifying the Results of the Landowners Election was approved.

C. Consideration of Resolution 2025-03 Electing Officers

Mr. Showe stated we have three new board members, and we need to elect officers.

On MOTION by Ms. Akellino seconded by Mr. Peltier with all in favor Resolution 2025-03 was approved reflecting the following: Tom Peltier chairman, Ernest Hofer vice chair, George Flint secretary, Greg Bobonik assistant secretary, Susan Moss assistant secretary, Gretta Akellino assistant secretary, Jason Showe assistant secretary and treasurer and Katie Costa assistant treasurer.

FIFTH ORDER OF BUSINESS

Approval of the Minutes of the October 16, 2024 Meeting

On MOTION by Ms. Akellino seconded by Mr. Peltier with all in favor the minutes of the October 16, 2024 meeting were approved as presented.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Trucco stated I know you have a handout that talks about reminders on areas of Florida Law that apply to you as supervisors, and I will provide this to the two new supervisors as well. I have spoken with the HOA lawyer since the las board meeting and she was aware that the CDD was having an election and that they agreed to discuss the matters that we reached out to them about, which was the parkway maintenance, with the CDD board after this election. She also mentioned the water bill reapportionment as it relates to the reclaimed water. I will reach back out to her on the parkway maintenance as well as the water bill.

B. Engineer

There being no comments, the next item followed.

C. Manager

i. Approval of Check Register

On MOTION by Ms. Akellino seconded by Ms. Moss 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

There being no comments, the next item followed.

SEVENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

On MOTION by Ms. Moss seconded by Mr. Peltier with all in favor
the meeting adjourned at 1:25 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION VII



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P.O. Box 14042
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Important to know

Your next meter reading on or after: Aug 10

Please be sure we can safely access your meter. Don't worry if your digital meter flashes eights from time to time. That's a normal part of the energy measuring process.

Your electric service may be disconnected if your payment is past due

If payment for your electric service is past due, we may begin disconnection procedures. The due date on your bill applies to current charges only. Any unpaid, past due charges are not extended to the new due date and may result in disconnection. The reconnection fee is \$13 between the hours of 7 a.m. and 7 p.m. Monday through Friday and \$14 after 7 p.m. or on the weekends.

Electric service does not depend on payment for other products or services

Non-payment for non-regulated products or services (such as surge protection or equipment service contracts) may result in removal from the program but will not result in disconnection of electric service.

When you pay by check

We may process the payment as a regular check or convert it into a one-time electronic check payment.

Asset Securitization Charge

A charge to recover cost associated with nuclear asset-recovery bonds. Duke Energy Florida is acting as the collection agent for Special Purpose Entity (SPE) until the bonds have been paid in full or legally discharged.

Medical Essential Program

Identifies customers who are dependent on continuously electric-powered medical equipment. The program does not automatically extend electric bill due dates, nor does it provide priority restoration. To learn more or find out if you qualify, call 800.700.8744 or visit duke-energy.com/home/billing/special-assistance/medically-essential.

Special Needs Customers

Florida Statutes offer a program for customers who need special assistance during emergency evacuations and sheltering. Customers with special needs may contact their local emergency management agency for registration and more information.

Para nuestros clientes que hablan Español

Representantes bilingües están disponibles para asistirle de lunes a viernes de 7 a.m. - 7 p.m. Para obtener más información o reportar problemas con su servicio eléctrico, favor de llamar al 800.700.8744.



Your usage snapshot - Continued

Outdoor Lighting		
Billing period Apr 11 - May 10		
Description	Quantity	Usage
50W LED BLK SANIBEL 3K	50	551 kWh
Total	50	551 kWh

Billing details - Lighting

Billing Period - Apr 11 23 to May 10 23	
Customer Charge	\$1.65
Energy Charge	
551.367 kWh @ 4.784c	26.38
Fuel Charge	
551.367 kWh @ 5.270c	29.06
Asset Securitization Charge	
551.367 kWh @ 0.051c	0.28
Fixture Charge	
50W LED BLK SANIBEL 3K	569.21
Maintenance Charge	
50W LED BLK SANIBEL 3K	45.08
Pole Charge	
22FT BLK COLONIAL 6 TENON Q	
16 Pole(s) @ \$16.160	524.13
Total Current Charges	\$1,195.79

Your current rate is Lighting Service Company Owned/Maintained (LS-1).

Billing details - Taxes

State And Other Taxes	\$72.44
Regulatory Assessment Fee	0.86
Gross Receipts Tax	1.47
County Utility Tax	2.76
County Optional Tax	17.98
Total Taxes	\$95.51



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Your Energy Bill

Service address FOUR SEASONS ORL HOA INC
000 FOUR SEASONS BLVD
LITE
Bill date Jul 21, 2023
For service May 11 - Jun 12
33 days

Account number 9101 4882 9583

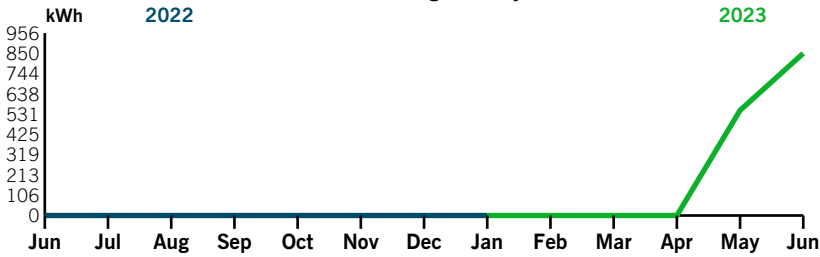
Billing summary

Previous Amount Due	\$1,291.30
Payment Received	0.00
Current Lighting Charges	1,842.55
Taxes	147.12
Total Amount Due Aug 11	\$3,280.97

To help us repair malfunctioning streetlights, quickly: 1. Visit duke-energy.com/lightrepair. 2. Provide us with the light's location and your contact information. 3. Specific addresses, landmarks and directions work best.

Your usage snapshot

Electric usage history



Average temperature in degrees

81° 82° 82° 80° 74° 71° 63° 63° 68° 71° 75° 77° 77°

	Current Month	Jun 2022	12-Month Usage	Avg Monthly Usage
Electric (kWh)	850	0	N/A	701
Avg. Daily (kWh)	26	0	N/A	

12-month usage based on most recent history

Mail your payment at least 7 days before the due date or pay instantly at duke-energy.com/billing. Late payments are subject to a \$5.00 or 1.5%, late charge, whichever is greater.

Please return this portion with your payment. Thank you for your business.

Amount due



Duke Energy Return Mail
PO Box 1090
Charlotte, NC 28201-1090

Account number
9101 4882 9583

\$3,280.97
by Aug 11

After Aug 11, the amount due will increase to \$3,310.82.

\$ _____ \$ _____
Add here, to help others with a contribution to Share the Light **Amount enclosed**

FOUR SEASONS ORL HOA INC
000 FOUR SEASONS BLVD
KISSIMMEE FL 34747

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PO Box 1094
Charlotte, NC 28201-1094

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In person duke-energy.com/location

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Important to know

Your next meter reading on or after: Aug 10

Please be sure we can safely access your meter. Don't worry if your digital meter flashes eights from time to time. That's a normal part of the energy measuring process.

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Asset Securitization Charge

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Your usage snapshot - Continued

Outdoor Lighting		
Billing period May 11 - Jun 12		
Description	Quantity	Usage
50W LED BLK SANIBEL 3K	50	850 kWh
Total	50	850 kWh

Billing details - Lighting

Billing Period - May 11 23 to Jun 12 23	
Customer Charge	\$1.65
Energy Charge	
850.000 kWh @ 4.784c	40.67
Fuel Charge	
850.000 kWh @ 5.270c	44.80
Asset Securitization Charge	
850.000 kWh @ 0.051c	0.43
Fixture Charge	
50W LED BLK SANIBEL 3K	877.50
Maintenance Charge	
50W LED BLK SANIBEL 3K	69.50
Pole Charge	
22FT BLK COLONIAL 6 TENON Q	
50 Pole(s) @ \$16.160	808.00
Total Current Charges	\$1,842.55

Your current rate is Lighting Service Company Owned/Maintained (LS-1).

Billing details - Taxes

State And Other Taxes	\$111.63
Regulatory Assessment Fee	1.36
Gross Receipts Tax	2.25
County Utility Tax	4.19
County Optional Tax	27.69
Total Taxes	\$147.12



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877.372.8477

Your Energy Bill

Service address FOUR SEASONS ORL HOA INC
000 FOUR SEASONS BLVD
LITE

Bill date Jul 21, 2023
For service Jun 13 - Jul 12
30 days

Account number 9101 4882 9583

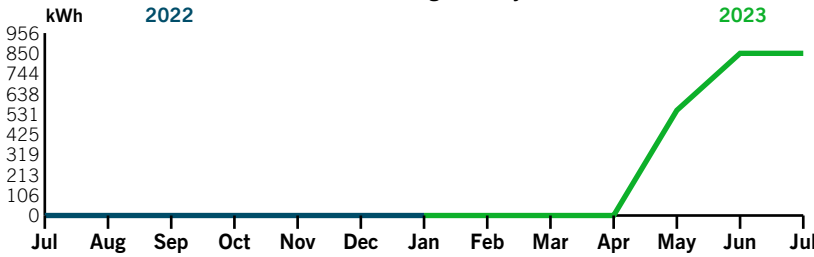
Billing summary

Previous Amount Due	\$3,280.97
Payment Received	0.00
Current Lighting Charges	1,842.55
Taxes	147.12
Total Amount Due Aug 11	\$5,270.64

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Your usage snapshot

Electric usage history



Average temperature in degrees

82° 82° 80° 74° 71° 63° 63° 68° 71° 75° 77° 80° 83°

	Current Month	Jul 2022	12-Month Usage	Avg Monthly Usage
Electric (kWh)	850	0	N/A	750
Avg. Daily (kWh)	28	0	N/A	

12-month usage based on most recent history

Mail your payment at least 7 days before the due date or pay instantly at duke-energy.com/billing. Late payments are subject to a \$5.00 or 1.5%, late charge, whichever is greater.

Please return this portion with your payment. Thank you for your business.

Amount due



Duke Energy Return Mail
PO Box 1090
Charlotte, NC 28201-1090

Account number
9101 4882 9583

\$5,270.64
by Aug 11

After Aug 11, the amount due will increase to \$5,300.49.

\$ _____ \$ _____
Add here, to help others with a contribution to Share the Light **Amount enclosed**

FOUR SEASONS ORL HOA INC
000 FOUR SEASONS BLVD
KISSIMMEE FL 34747

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PO Box 1094
Charlotte, NC 28201-1094

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Speedpay (fee applies) duke-energy.com/pay-now
800.700.8744
By mail payable to Duke Energy P.O. Box 1094
Charlotte, NC 28201-1094
In person duke-energy.com/location

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International 1.407.629.1010

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Important to know

Your next meter reading on or after: Aug 10

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Your electric service may be disconnected if your payment is past due

If payment for your electric service is past due, we may begin disconnection procedures. The due date on your bill applies to current charges only. Any unpaid, past due charges are not extended to the new due date and may result in disconnection. The reconnection fee is \$13 between the hours of 7 a.m. and 7 p.m. Monday through Friday and \$14 after 7 p.m. or on the weekends.

Electric service does not depend on payment for other products or services

Non-payment for non-regulated products or services (such as surge protection or equipment service contracts) may result in removal from the program but will not result in disconnection of electric service.

When you pay by check

We may process the payment as a regular check or convert it into a one-time electronic check payment.

Asset Securitization Charge

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Medical Essential Program

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Your usage snapshot - Continued

Outdoor Lighting		
Billing period Jun 13 - Jul 12		
Description	Quantity	Usage
50W LED BLK SANIBEL 3K	50	850 kWh
Total	50	850 kWh

Billing details - Lighting

Billing Period - Jun 13 23 to Jul 12 23	
Customer Charge	\$1.65
Energy Charge	
850.000 kWh @ 4.784c	40.67
Fuel Charge	
850.000 kWh @ 5.270c	44.80
Asset Securitization Charge	
850.000 kWh @ 0.051c	0.43
Fixture Charge	
50W LED BLK SANIBEL 3K	877.50
Maintenance Charge	
50W LED BLK SANIBEL 3K	69.50
Pole Charge	
22FT BLK COLONIAL 6 TENON Q	
50 Pole(s) @ \$16.160	808.00
Total Current Charges	\$1,842.55

Your current rate is Lighting Service Company Owned/Maintained (LS-1).

Billing details - Taxes

State And Other Taxes	\$111.63
Regulatory Assessment Fee	1.36
Gross Receipts Tax	2.25
County Utility Tax	4.19
County Optional Tax	27.69
Total Taxes	\$147.12



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Your Energy Bill

Service address FOUR SEASONS ORL HOA INC
000 FOUR SEASONS BLVD
LITE
Bill date Aug 11, 2023
For service Jul 13 - Aug 10
29 days

Account number 9101 4882 9583

Billing summary

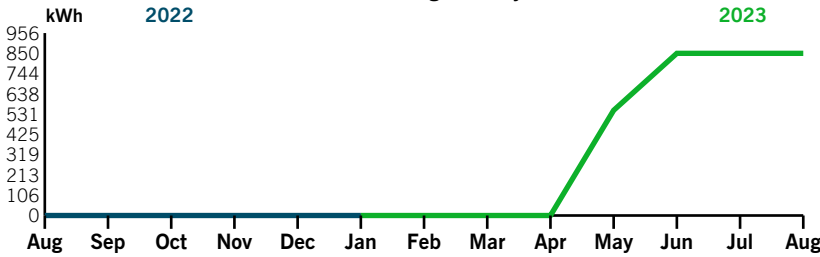
Previous Amount Due	\$5,270.64
Payment Received	0.00
Current Lighting Charges	1,842.55
Taxes	147.12
Total Amount Due Sep 01	\$7,260.31

Duke Energy Florida utilized fuel in the following proportions to generate your power: Coal 8%, Purchased Power 9.1%, Gas 78.7%, Oil 0.1%, Nuclear 0%, Solar 4.1% (For prior 12 months ending June 30, 2023).

To help us repair malfunctioning streetlights, quickly: 1. Visit duke-energy.com/lightrepair 2. Provide us with the light's location and your contact information. 3. Specific addresses, landmarks and directions work best.

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Electric usage history



Average temperature in degrees

82° 80° 74° 71° 63° 63° 68° 71° 75° 77° 80° 82° 84°

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Avg. Daily (kWh)	29	0	N/A	

12-month usage based on most recent history

Mail your payment at least 7 days before the due date or pay instantly at duke-energy.com/billing. Late payments are subject to a \$5.00 or 1.5%, late charge, whichever is greater.

Please return this portion with your payment. Thank you for your business.

Amount due

\$7,260.31
by Sep 1

After Sep 1, the amount due will increase to \$7,290.16.



Duke Energy Return Mail
PO Box 1090
Charlotte, NC 28201-1090

Account number
9101 4882 9583

\$ _____ \$ _____
Add here, to help others with a contribution to Share the Light **Amount enclosed**

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000 FOUR SEASONS BLVD
KISSIMMEE FL 34747

Duke Energy Payment Processing
PO Box 1094
Charlotte, NC 28201-1094

88910148829583000660000527064000019896700007260313



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800.228.8485

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Automatically from your bank account duke-energy.com/automatic-draft
Speedpay (fee applies) duke-energy.com/pay-now
800.700.8744
By mail payable to Duke Energy P.O. Box 1094
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In person duke-energy.com/location

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Asset Securitization Charge

A charge to recover cost associated with nuclear asset-recovery bonds. Duke Energy Florida is acting as the collection agent for Special Purpose Entity (SPE) until the bonds have been paid in full or legally discharged.

Medical Essential Program

Identifies customers who are dependent on continuously electric-powered medical equipment. The program does not automatically extend electric bill due dates, nor does it provide priority restoration. To learn more or find out if you qualify, call 800.700.8744 or visit duke-energy.com/home/billing/special-assistance/medically-essential.

Special Needs Customers

Florida Statutes offer a program for customers who need special assistance during emergency evacuations and sheltering. Customers with special needs may contact their local emergency management agency for registration and more information.

Para nuestros clientes que hablan Español

Representantes bilingües están disponibles para asistirle de lunes a viernes de 7 a.m. - 7 p.m. Para obtener más información o reportar problemas con su servicio eléctrico, favor de llamar al 800.700.8744.



Your usage snapshot - Continued

Outdoor Lighting		
Billing period Jul 13 - Aug 10		
Description	Quantity	Usage
50W LED BLK SANIBEL 3K	50	850 kWh
Total	50	850 kWh

Billing details - Lighting

Billing Period - Jul 13 23 to Aug 10 23	
Customer Charge	\$1.65
Energy Charge	
850.000 kWh @ 4.784c	40.67
Fuel Charge	
850.000 kWh @ 5.270c	44.80
Asset Securitization Charge	
850.000 kWh @ 0.051c	0.43
Fixture Charge	
50W LED BLK SANIBEL 3K	877.50
Maintenance Charge	
50W LED BLK SANIBEL 3K	69.50
Pole Charge	
22FT BLK COLONIAL 6 TENON Q	
50 Pole(s) @ \$16.160	808.00
Total Current Charges	\$1,842.55

Your current rate is Lighting Service Company Owned/Maintained (LS-1).

Billing details - Taxes

State And Other Taxes	\$111.63
Regulatory Assessment Fee	1.36
Gross Receipts Tax	2.25
County Utility Tax	4.19
County Optional Tax	27.69
Total Taxes	\$147.12



duke-energy.com
877.372.8477

Your Energy Bill

Service address FOUR SEASONS ORL HOA INC
000 FOUR SEASONS BLVD
LITE

Bill date Sep 13, 2023
For service Aug 11 - Sep 12
33 days

Account number 9101 4882 9583

Billing summary

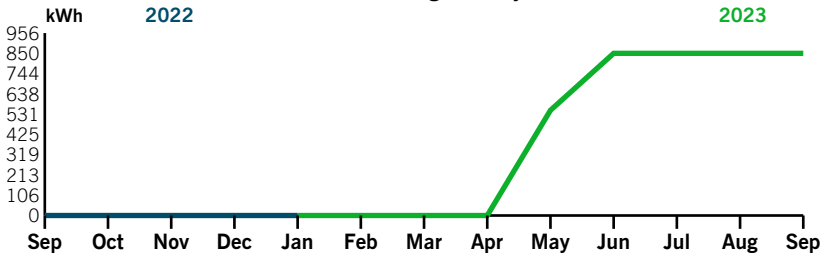
Previous Amount Due	\$7,260.31
Payment Received	0.00
Current Lighting Charges	1,842.64
Taxes	147.14
Total Amount Due Oct 04	\$9,250.09

Know what's below. Call before you dig. Always call 811 before you dig, it's the law. Making this free call at least two full working days before you dig gets utility lines marked and helps protect you from injury and expense. Call 811 or visit call811.com.

To help us repair malfunctioning streetlights, quickly: 1. Visit duke-energy.com/lightrepair 2. Provide us with the light's location and your contact information. 3. Specific addresses, landmarks and directions work best.

Your usage snapshot

Electric usage history



Average temperature in degrees

80° 74° 71° 63° 63° 68° 71° 75° 77° 80° 82° 84° 81°

	Current Month	Sep 2022	12-Month Usage	Avg Monthly Usage
Electric (kWh)	850	0	N/A	790
Avg. Daily (kWh)	26	0	N/A	

12-month usage based on most recent history

Mail your payment at least 7 days before the due date or pay instantly at duke-energy.com/billing. Late payments are subject to a \$5.00 or 1.5%, late charge, whichever is greater.

Please return this portion with your payment. Thank you for your business.



Duke Energy Return Mail
PO Box 1090
Charlotte, NC 28201-1090

Account number
9101 4882 9583

Amount due

\$9,250.09
by Oct 4

After Oct 4, the amount due will increase to \$9,388.84.

\$ _____ \$ _____
Add here, to help others with a contribution to Share the Light **Amount enclosed**

FOUR SEASONS ORL HOA INC
000 FOUR SEASONS BLVD
KISSIMMEE FL 34747

Duke Energy Payment Processing
PO Box 1094
Charlotte, NC 28201-1094

88910148829583000660000726031000019897800009250095



We're here for you

Report an emergency

Electric outage duke-energy.com/outages
800.228.8485

Convenient ways to pay your bill

Online duke-energy.com/billing
Automatically from your bank account duke-energy.com/automatic-draft
Speedpay (fee applies) duke-energy.com/pay-now
800.700.8744
By mail payable to Duke Energy P.O. Box 1094
Charlotte, NC 28201-1094
In person duke-energy.com/location

Help managing your account (not applicable for all customers)

Register for free paperless billing duke-energy.com/paperless
Home duke-energy.com/manage-home
Business duke-energy.com/manage-bus

General questions or concerns

Online duke-energy.com
Home: Mon - Fri (7 a.m. to 7 p.m.) 800.700.8744
Business: Mon - Fri (7 a.m. to 6 p.m.) 877.372.8477
For hearing impaired TDD/TTY 711
International 1.407.629.1010

Call before you dig

Call 800.432.4770 or 811

Check utility rates

Check rates and charges duke-energy.com/rates

Correspond with Duke Energy (not for payment)

P.O. Box 14042
St Petersburg, FL 33733

Important to know

Your next meter reading on or after: Oct 11

Please be sure we can safely access your meter. Don't worry if your digital meter flashes eights from time to time. That's a normal part of the energy measuring process.

Your electric service may be disconnected if your payment is past due

If payment for your electric service is past due, we may begin disconnection procedures. The due date on your bill applies to current charges only. Any unpaid, past due charges are not extended to the new due date and may result in disconnection. The reconnection fee is \$13 between the hours of 7 a.m. and 7 p.m. Monday through Friday and \$14 after 7 p.m. or on the weekends.

Electric service does not depend on payment for other products or services

Non-payment for non-regulated products or services (such as surge protection or equipment service contracts) may result in removal from the program but will not result in disconnection of electric service.

When you pay by check

We may process the payment as a regular check or convert it into a one-time electronic check payment.

Asset Securitization Charge

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Your usage snapshot - Continued

Outdoor Lighting		
Billing period Aug 11 - Sep 12		
Description	Quantity	Usage
50W LED BLK SANIBEL 3K	50	850 kWh
Total	50	850 kWh

Billing details - Lighting

Billing Period - Aug 11 23 to Sep 12 23	
Customer Charge	\$1.65
Energy Charge	
850.000 kWh @ 4.784c	40.67
Fuel Charge	
850.000 kWh @ 5.270c	44.80
Asset Securitization Charge	
850.000 kWh @ 0.061c	0.52
Fixture Charge	
50W LED BLK SANIBEL 3K	877.50
Maintenance Charge	
50W LED BLK SANIBEL 3K	69.50
Pole Charge	
22FT BLK COLONIAL 6 TENON Q	
50 Pole(s) @ \$16.160	808.00
Total Current Charges	\$1,842.64

Your current rate is Lighting Service Company Owned/Maintained (LS-1).

Billing details - Taxes

State And Other Taxes	\$111.64
Regulatory Assessment Fee	1.36
Gross Receipts Tax	2.25
County Utility Tax	4.20
County Optional Tax	27.69
Total Taxes	\$147.14



duke-energy.com
877.372.8477

Your Energy Bill

Service address FOUR SEASONS ORL HOA INC
000 FOUR SEASONS BLVD
LITE

Bill date Oct 13, 2023
For service Sep 13 - Oct 11
29 days

Account number 9101 4882 9583

Billing summary - Final Bill

Previous Amount Due	\$9,250.09
<i>Payment Received</i>	0.00
Current Lighting Charges	1,842.64
Other Charges and Credits	138.75
Taxes	147.14
Total Amount Due Nov 03	\$11,378.62

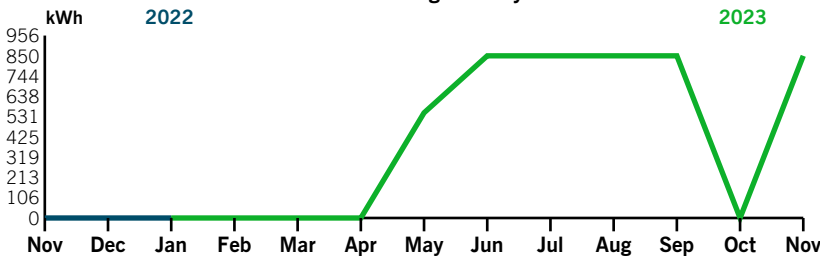
Your account has past due amount of \$9250.09 and electric service may be disconnected. Please pay immediately.

Learn how to lower your bill with an online or free on-site Business Energy Check. This no-cost analysis provides you with specific tips on how to save energy and qualify for valuable rebates for energy-savings measures. You may also qualify for a FREE Commercial Energy Savings Kit. Go to duke-energy.com/FreeBizCheck or email prescriptiveincentives@duke-energy.com.

To help us repair malfunctioning streetlights, quickly: 1. Visit duke-energy.com/lightrepair 2. Provide us with the light's location and your contact information. 3. Specific addresses, landmarks and directions work best.

Your usage snapshot

Electric usage history



Average temperature in degrees

71° 63° 63° 68° 71° 75° 77° 80° 82° 84° 80° 77° 0°

	Current Month	Nov 2022	12-Month Usage	Avg Monthly Usage
Electric (kWh)	850	0	N/A	800
Avg. Daily (kWh)	29	0	N/A	

12-month usage based on most recent history

Mail your payment at least 7 days before the due date or pay instantly at duke-energy.com/billing. Late payments are subject to a \$5.00 or 1.5%, late charge, whichever is greater.

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Duke Energy Return Mail
PO Box 1090
Charlotte, NC 28201-1090

Account number
9101 4882 9583

Amount due

\$11,378.62
by Nov 3

Final Bill

This is your final bill.

\$ _____ \$ _____
Add here, to help others with a contribution to Share the Light **Amount enclosed**

FOUR SEASONS ORL HOA INC
000 FOUR SEASONS BLVD
KISSIMMEE FL 34747

Duke Energy Payment Processing
PO Box 1094
Charlotte, NC 28201-1094

88910148829583000660000925009000021285300011378629



We're here for you

Report an emergency

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800.228.8485

Convenient ways to pay your bill

Online duke-energy.com/billing
Automatically from your bank account duke-energy.com/automatic-draft
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By mail payable to Duke Energy P.O. Box 1094
Charlotte, NC 28201-1094
In person duke-energy.com/location

Help managing your account (not applicable for all customers)

Register for free paperless billing duke-energy.com/paperless
Home duke-energy.com/manage-home
Business duke-energy.com/manage-bus

General questions or concerns

Online duke-energy.com
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For hearing impaired TDD/TTY 711
International 1.407.629.1010

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Your usage snapshot - Continued

Outdoor Lighting		
Billing period Sep 13 - Oct 11		
Description	Quantity	Usage
50W LED BLK SANIBEL 3K	50	850 kWh
Total	50	850 kWh

Billing details - Lighting

Billing Period - Sep 13 23 to Oct 11 23	
Customer Charge	\$1.65
Energy Charge	
850.000 kWh @ 4.784c	40.67
Fuel Charge	
850.000 kWh @ 5.270c	44.80
Asset Securitization Charge	
850.000 kWh @ 0.061c	0.52
Fixture Charge	
50W LED BLK SANIBEL 3K	877.50
Maintenance Charge	
50W LED BLK SANIBEL 3K	69.50
Pole Charge	
22FT BLK COLONIAL 6 TENON Q	
50 Pole(s) @ \$16.160	808.00
Total Current Charges	\$1,842.64

Your current rate is Lighting Service Company Owned/Maintained (LS-1).

Billing details - Other Charges and Credits

Late Fee	\$138.75
Total Other Charges and Credits	\$138.75

Billing details - Taxes

State And Other Taxes	\$111.64
Regulatory Assessment Fee	1.36
Gross Receipts Tax	2.25
County Utility Tax	4.20
County Optional Tax	27.69
Total Taxes	\$147.14

Alliance Association Bank, a division of Western Alliance Bank.
Member FDIC.

PO Box 26237 • Las Vegas, NV 89126-0237

Return Service Requested

Last statement: December 31, 2023
This statement: January 31, 2024
Total days in statement period: 31

FOUR SEASONS AT ORLANDO HOMEOWNERS
C/O ACCESS RESIDENTIAL MANAGEMENT, LLC
OPERATING
1170 CELEBRATION BLVD SUITE 202
CELEBRATION FL 34747-4604

Page 1
XXXXXX9946
(6)

Direct inquiries to:
888-734-4567

Alliance Association Bank
3033 W Ray Road, Ste 200
Chandler AZ 85226

THANK YOU FOR BANKING WITH US!

AAB Community Checking

Account number	XXXXXX9946	Beginning balance	\$95,057.84
Enclosures	6	Total additions	138,265.00
Low balance	\$93,357.32	Total subtractions	133,389.40
Average balance	\$124,015.88	Ending balance	\$99,933.44
Avg collected balance	\$122,463		

CHECKS

Number	Date	Amount	Number	Date	Amount
101522	01-02	210.00	101534	01-31	1,344.84
101528 *	01-05	10,542.01	101537 *	01-30	520.00
101529	01-05	7,946.40	* Skip in check sequence		
101533 *	01-23	42,883.30			

DEBITS

Date	Description	Subtractions
01-02	' ACH Debit DUKEENERGY BILL PAY 240102	35.79
01-02	' ACH Debit DUKEENERGY BILL PAY 240102	35.81
01-02	' ACH Debit DUKEENERGY BILL PAY 240102	35.81
01-02	' ACH Debit DUKEENERGY BILL PAY 240102	35.82
01-02	' ACH Debit DUKEENERGY BILL PAY 240102	35.82

Date	Description	Subtractions
01-02	' ACH Debit DUKEENERGY BILL PAY 240102	35.82
01-02	' ACH Debit DUKEENERGY BILL PAY 240102	35.84
01-02	' ACH Debit DUKEENERGY BILL PAY 240102	138.22
01-03	' Wire Dr O/L Usd WIRE OUT:BNF-ACR SERVICES:OBI-PAYROLL REBILL - WEEK 1	12,080.98
01-04	' ACH Debit TECO/PEOPLE GAS UTILITYBIL 240104	69.13
01-04	' ACH Debit TECO/PEOPLE GAS UTILITYBIL 240104	5,381.27
01-05	' ACH Debit AVIDPAY SERVICE AVIDPAY REF*CK*101530*2401 04*ACCESS RESIDENTIAL MANAGEMENT\132993932\82749891\13	4,164.21
01-08	' ACH Debit SPECTRUM SPECTRUM 240108	39.99
01-09	' ACH Debit FldrNatGas FldrNatGas 240109	15.94
01-09	' ACH Debit SPECTRUM SPECTRUM 240109	754.93
01-10	' ACH Debit SPECTRUM SPECTRUM 240110	204.97
01-10	' Wire Dr O/L Usd WIRE OUT:BNF-ACR SERVICES:OBI-January Insurance Rebill	2,742.70
01-11	' ACH Debit WASTE MANAGEMENT INTERNET 240111	838.51
01-16	' ACH Debit SPECTRUM SPECTRUM 240116	157.96
01-16	' ACH Debit AVIDPAY SERVICE AVIDPAY REF*CK*101532*2401 12*ACCESS RESIDENTIAL MANAGEMENT\133810995\83596994\13	2,335.25
01-17	' ACH Debit LEASE DIRECT WEB PAY 240117 81624540	318.58
01-17	' Wire Dr O/L Usd WIRE OUT:BNF-ACR SERVICES:OBI-Payroll Rebill - Week 3	11,583.56
01-19	' ACH Debit AVIDPAY SERVICE AVIDPAY REF*CK*101536*2401 18*MASSEY SERVICES INC\134196215\84050830\134196215	700.00
01-19	' ACH Debit AVIDPAY SERVICE AVIDPAY REF*CK*101535*2401 18*FUTURE HOME INTEGRATION\134196204\84050827\13419620	989.00
01-22	' ACH Debit SPECTRUM SPECTRUM 240122	157.96
01-24	' ACH Debit DUKEENERGY BILL PAY 240124	11,378.62

SECTION IX

REBATE REPORT

Windward Community Development District (Osceola County, Florida)

\$4,230,000 Special Assessment Bonds, Series 2020A-1

\$8,010,000 Special Assessment Bonds, Series 2020A-2

**Dated: October 29, 2020
Delivered: October 29, 2020**

**Rebate Report to the Computation Date
May 1, 2025
Reflecting Activity Through
October 31, 2024**



AMTEC

TABLE OF CONTENTS

AMTEC Opinion	3
Summary of Rebate Computations / Summary of Yield Restriction Computations	4
Summary of Computational Information and Definitions	5
Methodology	7
Sources and Uses	8
Proof of Arbitrage Yield	9
Series 2020A-1 Bond Debt Service	11
Series 2020A-2 Bond Debt Service	13
Arbitrage Rebate Calculation Detail Report – Acquisition General Account	14
Arbitrage Rebate Calculation Detail Report – Retainage Account	15
Arbitrage Rebate Calculation Detail Report – A-1 Reserve Account	16
Arbitrage Rebate Calculation Detail Report – A-2 Reserve Account	18
Arbitrage Rebate Calculation Detail Report – A-1 Interest Account	19
Arbitrage Rebate Calculation Detail Report – A-2 Interest Account	20
Arbitrage Rebate Calculation Detail Report – Cost of Issuance Account	21
Arbitrage Rebate Calculation Detail Report – Rebate Computation Credits	22
Yield Restriction Calculation Detail Report – Acquisition General Account	13



AMTEC

American Municipal Tax-Exempt Compliance

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

www.amteccorp.com

November 21, 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), \$4,230,000 Special Assessment Bonds, Series 2020A-1 & \$8,010,000 Special Assessment Revenue Bonds, Series 2020A-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 and Yield Restriction Liability 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 and Yield Restriction Liability 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 and Yield Restriction Liability.

We have scheduled our next Report as of May 1, 2025, the Computation Date. 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, 2025 Computation Date
Reflecting Activity from October 29, 2020 through October 31, 2024

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition General Account	1.506996%	366,518.74	(783,520.49)
Retainage Account	0.004999%	102.88	(106,593.01)
A-1 Reserve Account	2.248419%	11,728.62	(12,283.70)
A-2 Reserve Account	1.418051%	7,322.13	(17,210.05)
A-1 Interest Account	0.005023%	6.80	(7,002.47)
A-2 Interest Account	0.005021%	13.42	(13,825.71)
Cost of Issuance Account	1.757633%	2,937.07	(4,903.46)
Totals	1.386395%	\$388,629.66	\$(945,338.89)
Bond Yield	4.384434%		
Rebate Computation Credits			(8,500.85)
Net Rebatable Arbitrage			\$(953,839.74)

SUMMARY OF YIELD RESTRICTION COMPUTATIONS

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

For the May 1, 2025 Computation Date
Reflecting Activity from October 29, 2023 through October 31, 2024

Fund Description	Taxable Inv Yield	Yield Restriction Liability
Acquisition General Account	5.468030%	25,332.63
Totals	5.468030%	\$25,332.63
Bond Yield (+0.125%) *	4.509434%	
Net Yield Restriction		\$25,332.63

* Pursuant to the Treasury Regulations Section 1.148-2(d)(2), for yield restriction purposes, the Bond Yield is adjusted upwardly by 0.125% for funds not held in a refunding escrow or allocable to replacement proceeds.

Based upon our computations, no rebate liability exists; however, a yield restriction liability of \$25,332.63 exists. We recommend that the District allocate funds, in at least the amount of the current liability, for future payment to the IRS.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of computing Rebatable Arbitrage and Yield Restriction Liability, investment activity is reflected from October 29, 2020, the date of the closing, through October 31, 2024, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of May 1, 2025.
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 October 29, 2020 and October 31, 2024, the District made periodic payments into the Revenue, 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, 2025.

7. Computation Period

The period beginning on October 29, 2020, the date of the closing, and ending on October 31, 2024.

8. Temporary Period

The period ending three years from the date of the closing during which time arbitrage profits and losses may be blended.

9. Yield Restriction Period

The period subsequent to the Temporary Period that proceeds are yield restricted to the yield on the Bonds, plus 0.125%.

10. 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.

11. 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.

12. 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.

13. 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.

14. Rebtable 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.

15. Yield Restriction Liability

The Rebtable Arbitrage accumulated after the Temporary Period, at the bond yield plus 0.125%.

16. 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.

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 Rebateable Arbitrage and Yield Restriction Liability, as of October 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, 2025. 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, 2025, is the Rebateable Arbitrage and Yield Restriction Liability.

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
Delivered: October 29, 2020

Sources of Funds	
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A-1 Par Amount	\$ 4,230,000.00
A-2 Par Amount	8,010,000.00
Total	\$12,240,000.00

Uses of Funds	
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Acquisition and Construction Fund	\$ 8,308,336.57
Retainage Account	2,646,116.00
A-1 Reserve Account	127,656.25
A-2 Reserve Account	177,199.00
A-1 Interest Account	179,494.18
A-2 Interest Account	354,398.00
Cost of Issuance Account	202,000.00
Underwriter's Discount	244,800.00
Total	\$12,240,000.00

PROOF OF ARBITRAGE YIELD

Windward Community Development District
(Osceola County, Florida)

\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1

\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2

Date	Debt Service	Total	Present Value to 10/29/2020 @ 4.3844339107%
05/01/2021	268,420.93	268,420.93	262,599.51
11/01/2021	265,471.25	265,471.25	254,142.45
05/01/2022	340,471.25	340,471.25	318,949.80
11/01/2022	264,346.25	264,346.25	242,324.45
05/01/2023	344,346.25	344,346.25	308,888.41
11/01/2023	263,146.25	263,146.25	230,985.98
05/01/2024	343,146.25	343,146.25	294,747.32
11/01/2024	261,946.25	261,946.25	220,173.46
05/01/2025	346,946.25	346,946.25	285,362.68
11/01/2025	260,671.25	260,671.25	209,802.32
05/01/2026	345,671.25	345,671.25	272,246.68
11/01/2026	259,120.00	259,120.00	199,702.01
05/01/2027	349,120.00	349,120.00	263,292.46
11/01/2027	257,477.50	257,477.50	190,013.80
05/01/2028	347,477.50	347,477.50	250,931.24
11/01/2028	255,835.00	255,835.00	180,788.24
05/01/2029	350,835.00	350,835.00	242,602.52
11/01/2029	254,101.25	254,101.25	171,941.77
05/01/2030	354,101.25	354,101.25	234,468.35
11/01/2030	252,276.25	252,276.25	163,461.44
05/01/2031	357,276.25	357,276.25	226,529.76
11/01/2031	250,045.00	250,045.00	155,139.17
05/01/2032	360,045.00	360,045.00	218,596.03
11/01/2032	247,707.50	247,707.50	147,165.77
05/01/2033	357,707.50	357,707.50	207,959.08
11/01/2033	245,370.00	245,370.00	139,589.73
05/01/2034	360,370.00	360,370.00	200,614.73
11/01/2034	242,926.25	242,926.25	132,333.81
05/01/2035	362,926.25	362,926.25	193,462.56
11/01/2035	8,250,376.25	8,250,376.25	4,303,625.65
05/01/2036	189,156.25	189,156.25	96,552.52
11/01/2036	61,500.00	61,500.00	30,718.51
05/01/2037	196,500.00	196,500.00	96,043.91
11/01/2037	58,631.25	58,631.25	28,042.62
05/01/2038	198,631.25	198,631.25	92,964.94
11/01/2038	55,656.25	55,656.25	25,489.88
05/01/2039	200,656.25	200,656.25	89,926.70
11/01/2039	52,575.00	52,575.00	23,056.72
05/01/2040	202,575.00	202,575.00	86,933.31
11/01/2040	49,387.50	49,387.50	20,739.56
05/01/2041	209,387.50	209,387.50	86,042.98
11/01/2041	45,787.50	45,787.50	18,411.70
05/01/2042	210,787.50	210,787.50	82,941.89
11/01/2042	42,075.00	42,075.00	16,200.76
05/01/2043	217,075.00	217,075.00	81,790.57
11/01/2043	38,137.50	38,137.50	14,061.38
05/01/2044	218,137.50	218,137.50	78,702.42
11/01/2044	34,087.50	34,087.50	12,034.70
05/01/2045	224,087.50	224,087.50	77,417.61
11/01/2045	29,812.50	29,812.50	10,078.66
05/01/2046	229,812.50	229,812.50	76,025.65
11/01/2046	25,312.50	25,312.50	8,194.15
05/01/2047	230,312.50	230,312.50	72,957.23
11/01/2047	20,700.00	20,700.00	6,416.58
05/01/2048	235,700.00	235,700.00	71,494.86
11/01/2048	15,862.50	15,862.50	4,708.35
05/01/2049	240,862.50	240,862.50	69,959.83

PROOF OF ARBITRAGE YIELD

Windward Community Development District
(Osceola County, Florida)

\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2

Date	Debt Service	Total	Present Value to 10/29/2020 @ 4.3844339107%
11/01/2049	10,800.00	10,800.00	3,069.63
05/01/2050	245,800.00	245,800.00	68,363.74
11/01/2050	5,512.50	5,512.50	1,500.29
05/01/2051	250,512.50	250,512.50	66,717.18
	21,065,508.43	21,065,508.43	12,240,000.00

Proceeds Summary

Delivery date	10/29/2020
Par Value	12,240,000.00
Target for yield calculation	12,240,000.00

BOND DEBT SERVICE

Windward Community Development District
(Osceola County, Florida)

\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
10/29/2020					
05/01/2021			90,242.93	90,242.93	
11/01/2021			89,251.25	89,251.25	179,494.18
05/01/2022	75,000	3.000%	89,251.25	164,251.25	
11/01/2022			88,126.25	88,126.25	252,377.50
05/01/2023	80,000	3.000%	88,126.25	168,126.25	
11/01/2023			86,926.25	86,926.25	255,052.50
05/01/2024	80,000	3.000%	86,926.25	166,926.25	
11/01/2024			85,726.25	85,726.25	252,652.50
05/01/2025	85,000	3.000%	85,726.25	170,726.25	
11/01/2025			84,451.25	84,451.25	255,177.50
05/01/2026	85,000	3.650%	84,451.25	169,451.25	
11/01/2026			82,900.00	82,900.00	252,351.25
05/01/2027	90,000	3.650%	82,900.00	172,900.00	
11/01/2027			81,257.50	81,257.50	254,157.50
05/01/2028	90,000	3.650%	81,257.50	171,257.50	
11/01/2028			79,615.00	79,615.00	250,872.50
05/01/2029	95,000	3.650%	79,615.00	174,615.00	
11/01/2029			77,881.25	77,881.25	252,496.25
05/01/2030	100,000	3.650%	77,881.25	177,881.25	
11/01/2030			76,056.25	76,056.25	253,937.50
05/01/2031	105,000	4.250%	76,056.25	181,056.25	
11/01/2031			73,825.00	73,825.00	254,881.25
05/01/2032	110,000	4.250%	73,825.00	183,825.00	
11/01/2032			71,487.50	71,487.50	255,312.50
05/01/2033	110,000	4.250%	71,487.50	181,487.50	
11/01/2033			69,150.00	69,150.00	250,637.50
05/01/2034	115,000	4.250%	69,150.00	184,150.00	
11/01/2034			66,706.25	66,706.25	250,856.25
05/01/2035	120,000	4.250%	66,706.25	186,706.25	
11/01/2035			64,156.25	64,156.25	250,862.50
05/01/2036	125,000	4.250%	64,156.25	189,156.25	
11/01/2036			61,500.00	61,500.00	250,656.25
05/01/2037	135,000	4.250%	61,500.00	196,500.00	
11/01/2037			58,631.25	58,631.25	255,131.25
05/01/2038	140,000	4.250%	58,631.25	198,631.25	
11/01/2038			55,656.25	55,656.25	254,287.50
05/01/2039	145,000	4.250%	55,656.25	200,656.25	
11/01/2039			52,575.00	52,575.00	253,231.25
05/01/2040	150,000	4.250%	52,575.00	202,575.00	
11/01/2040			49,387.50	49,387.50	251,962.50
05/01/2041	160,000	4.500%	49,387.50	209,387.50	
11/01/2041			45,787.50	45,787.50	255,175.00
05/01/2042	165,000	4.500%	45,787.50	210,787.50	
11/01/2042			42,075.00	42,075.00	252,862.50
05/01/2043	175,000	4.500%	42,075.00	217,075.00	
11/01/2043			38,137.50	38,137.50	255,212.50
05/01/2044	180,000	4.500%	38,137.50	218,137.50	
11/01/2044			34,087.50	34,087.50	252,225.00
05/01/2045	190,000	4.500%	34,087.50	224,087.50	
11/01/2045			29,812.50	29,812.50	253,900.00
05/01/2046	200,000	4.500%	29,812.50	229,812.50	
11/01/2046			25,312.50	25,312.50	255,125.00
05/01/2047	205,000	4.500%	25,312.50	230,312.50	
11/01/2047			20,700.00	20,700.00	251,012.50
05/01/2048	215,000	4.500%	20,700.00	235,700.00	
11/01/2048			15,862.50	15,862.50	251,562.50
05/01/2049	225,000	4.500%	15,862.50	240,862.50	
11/01/2049			10,800.00	10,800.00	251,662.50

BOND DEBT SERVICE

Windward Community Development District
(Osceola County, Florida)

\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/01/2050	235,000	4.500%	10,800.00	245,800.00	
11/01/2050			5,512.50	5,512.50	251,312.50
05/01/2051	245,000	4.500%	5,512.50	250,512.50	
11/01/2051					250,512.50
	4,230,000		3,536,950.43	7,766,950.43	7,766,950.43

BOND DEBT SERVICE

Windward Community Development District
(Osceola County, Florida)
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
10/29/2020					
05/01/2021			178,178	178,178	
11/01/2021			176,220	176,220	354,398
05/01/2022			176,220	176,220	
11/01/2022			176,220	176,220	352,440
05/01/2023			176,220	176,220	
11/01/2023			176,220	176,220	352,440
05/01/2024			176,220	176,220	
11/01/2024			176,220	176,220	352,440
05/01/2025			176,220	176,220	
11/01/2025			176,220	176,220	352,440
05/01/2026			176,220	176,220	
11/01/2026			176,220	176,220	352,440
05/01/2027			176,220	176,220	
11/01/2027			176,220	176,220	352,440
05/01/2028			176,220	176,220	
11/01/2028			176,220	176,220	352,440
05/01/2029			176,220	176,220	
11/01/2029			176,220	176,220	352,440
05/01/2030			176,220	176,220	
11/01/2030			176,220	176,220	352,440
05/01/2031			176,220	176,220	
11/01/2031			176,220	176,220	352,440
05/01/2032			176,220	176,220	
11/01/2032			176,220	176,220	352,440
05/01/2033			176,220	176,220	
11/01/2033			176,220	176,220	352,440
05/01/2034			176,220	176,220	
11/01/2034			176,220	176,220	352,440
05/01/2035			176,220	176,220	
11/01/2035	8,010,000	4.400%	176,220	8,186,220	8,362,440
	8,010,000		5,288,558	13,298,558	13,298,558

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
Acquisition General Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-8,308,336.57	-10,101,342.84
03/17/21		2,949,524.24	3,526,928.62
05/26/21		534.20	633.49
08/09/21	From Ret	-2,646,218.88	-3,110,576.24
02/06/23		165.00	181.80
05/09/23		-165.00	-179.78
06/28/23		5,621,913.45	6,089,380.73
07/18/23		2,750.00	2,971.50
08/02/23		7,583.55	8,180.55
08/17/23		21,121.15	22,742.74
10/31/24	Bal	2,703,620.48	2,763,222.58
10/31/24	Acc	14,027.12	14,336.35

05/01/25	TOTALS:	366,518.74	-783,520.49

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-783,520.49
COMP DATE:	05/01/25	NET INCOME:	366,518.74
BOND YIELD:	4.384434%	TAX INV YIELD:	1.506996%

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
Retainage Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-2,646,116.00	-3,217,169.25
08/09/21	to Acq	2,646,218.88	3,110,576.24

05/01/25	TOTALS:	102.88	-106,593.01

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-106,593.01
COMP DATE:	05/01/25	NET INCOME:	102.88
BOND YIELD:	4.384434%	TAX INV YIELD:	0.004999%

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
A-1 Reserve Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-127,656.25	-155,205.50
11/02/20		0.05	0.06
12/01/20		0.52	0.63
01/04/21		0.54	0.65
02/01/21		0.54	0.65
03/01/21		0.49	0.59
04/01/21		0.54	0.64
05/03/21		0.52	0.62
06/01/21		0.54	0.64
07/01/21		0.52	0.61
08/02/21		0.54	0.64
09/01/21		0.54	0.63
10/04/21		0.52	0.61
11/02/21		0.54	0.63
12/02/21		0.52	0.60
01/04/22		0.54	0.62
02/02/22		0.54	0.62
03/02/22		0.49	0.56
04/04/22		0.54	0.62
05/03/22		0.52	0.59
06/02/22		0.54	0.61
07/05/22		0.52	0.59
08/02/22		0.54	0.61
09/02/22		84.20	94.51
10/04/22		157.38	175.98
11/02/22		193.06	215.14
12/02/22		204.60	227.18
01/04/23		238.52	263.83
02/02/23		253.74	279.72
03/02/23		230.13	252.77
04/04/23		310.57	339.82
05/02/23		387.52	422.58
06/02/23		401.16	435.88
07/05/23		398.71	431.50
08/02/23		464.63	501.21
09/05/23		580.05	623.23
10/03/23		561.34	601.10
11/02/23		580.13	619.05
12/04/23		557.31	592.41
01/03/24		572.77	606.72
02/02/24		567.65	599.20
03/04/24		531.11	558.47
04/02/24		567.88	595.13
05/02/24		549.42	573.70
06/04/24		567.73	590.54
07/02/24		549.42	569.57
08/02/24		567.40	586.09
09/04/24		567.30	583.73

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
A-1 Reserve Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/02/24		528.07	541.54
10/31/24	Bal	127,656.25	130,470.47
10/31/24	Acc	545.67	557.70

05/01/25	TOTALS:	11,728.62	-12,283.70

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-12,283.70
COMP DATE:	05/01/25	NET INCOME:	11,728.62
BOND YIELD:	4.384434%	TAX INV YIELD:	2.248419%

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
A-2 Reserve Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-177,199.00	-215,439.98
06/30/21		5.21	6.15
11/01/21		979.00	1,139.48
11/01/21		2.23	2.60
02/01/22		5,062.20	5,828.48
05/02/22		14,850.00	16,911.46
05/02/22		2.16	2.46
08/01/22		10,560.00	11,897.67
08/01/22		2.10	2.37
11/01/22		15,730.00	17,531.45
11/01/22		97.44	108.60
02/01/23		10,670.00	11,763.72
02/01/23		609.65	672.14
05/01/23		720.21	785.47
05/01/23		22,990.00	25,073.23
08/01/23		9,020.00	9,731.26
08/01/23		962.23	1,038.10
10/04/23		3,850.85	4,123.09
11/01/23		9,020.00	9,626.31
02/01/24		11,077.21	11,694.32
05/01/24		15,400.00	16,082.60
05/03/24		961.49	1,003.87
08/01/24		9,240.00	9,545.50
08/01/24		809.25	836.01
10/31/24	Bal	41,722.37	42,642.15
10/31/24	Acc	177.53	181.44

05/01/25	TOTALS:	7,322.13	-17,210.05

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-17,210.05
COMP DATE:	05/01/25	NET INCOME:	7,322.13
BOND YIELD:	4.384434%	TAX INV YIELD:	1.418051%

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
A-1 Interest Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-179,494.18	-218,230.48
05/01/21		90,242.93	107,338.56
11/01/21		89,251.25	103,881.70
05/02/22		-89,244.45	-101,633.25
05/02/22		89,251.25	101,641.00

05/01/25	TOTALS:	6.80	-7,002.47

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-7,002.47
COMP DATE:	05/01/25	NET INCOME:	6.80
BOND YIELD:	4.384434%	TAX INV YIELD:	0.005023%

Windward Community Development District
 (Osceola County, Florida)
 \$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
 \$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
 A-2 Interest Account

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-354,398.00	-430,879.96
05/01/21		178,178.00	211,932.05
11/01/21		176,220.00	205,106.75
02/01/22		-7,411.58	-8,533.49
02/01/22		7,425.00	8,548.94
05/02/22		-156,310.00	-178,008.76
05/02/22		156,310.00	178,008.76
08/01/22		-7,865.00	-8,861.29
08/01/22		7,865.00	8,861.29

05/01/25	TOTALS:	13.42	-13,825.71

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-13,825.71
COMP DATE:	05/01/25	NET INCOME:	13.42
BOND YIELD:	4.384434%	TAX INV YIELD:	0.005021%

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
Cost of Issuance Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-202,000.00	-245,593.23
10/29/20		42,500.00	51,671.84
10/29/20		6,000.00	7,294.85
10/29/20		40,000.00	48,632.32
10/30/20		46,750.00	56,832.18
11/16/20		5,675.00	6,885.59
12/01/20		1,500.00	1,816.69
02/22/22		29,000.00	33,305.43
10/31/24	Bal	33,370.08	34,105.73
10/31/24	Acc	141.99	145.12

05/01/25	TOTALS:	2,937.07	-4,903.46

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-4,903.46
COMP DATE:	05/01/25	NET INCOME:	2,937.07
BOND YIELD:	4.384434%	TAX INV YIELD:	1.757633%

Windward Community Development District
 (Osceola County, Florida)
 \$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
 \$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
 Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
05/01/21		-1,780.00	-2,117.20
05/01/22		-1,830.00	-2,084.29
05/01/23		-1,960.00	-2,137.60
05/01/24		-2,070.00	-2,161.75

05/01/25	TOTALS:	-7,640.00	-8,500.85

ISSUE DATE: 10/29/20 REBATABL ARBITRAGE: -8,500.85
 COMP DATE: 05/01/25
 BOND YIELD: 4.384434%

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
Acquisition General Account

YIELD RESTRICTION CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.509434%)
10/29/23	YR Bal	-2,574,153.62	96.12	-2,474,153.62	-2,645,966.29
10/31/24	Bal	2,703,620.48	96.12	2,598,590.99	2,657,511.03
10/31/24	Acc	14,027.12	96.12	13,482.20	13,787.89

05/01/25	TOTALS:	143,493.98		137,919.57	25,332.63

ISSUE DATE: 10/29/20 YIELD REDUCTION AMT: 25,332.63
COMP DATE: 05/01/25 NET INCOME: 137,919.57
BOND YIELD: 4.509434% TAX INV YIELD: 5.468030%

SECTION X



KATRINA SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

Windward CDD

This Data Sharing And Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **Windward CDD**, hereafter referred to as agency, can acquire and use Osceola County Property Appraiser (OCPA) data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

Please note the referenced statute has amended as of October 1, 2021. The paragraph below reflects the changes.

The confidentiality of personal identifying and location information including: names, mailing address, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, **will be protected as follows:**

1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.
6. The terms of this Agreement shall commence on **January 1, 2025** and shall run until **December 31, 2025**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Osceola County Property Appraiser, through its duly authorized representative, and the **agency**, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement as of the last below written date.

OSCEOLA COUNTY PROPERTY APPRAISER

Signature: _____

Print: Katrina S. Scarborough

Date: _____

Windward CDD

Signature: _____

Print: Jason D. Shaw

Title: Public District Manager

Date: 12/11/24

Please return signed **original copy**, no later than **January 31, 2025**

SECTION XI

SECTION C

SECTION 1

Windward Community Development District

Summary of Check Register

November 6, 2024 through December 4, 2024

Fund	Date	Check No.'s	Amount
General Fund	11/12/24	974-976	\$ 34,564.49
	11/19/24	977-983	\$ 33,179.47
	12/3/24	984-994	\$ 101,392.55
Total Amount			\$ 169,136.51

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/12/24	99999	11/12/24	VOID	202411 000-00000-00000		C	.00	
			VOID CHECK					
					*****INVALID VENDOR NUMBER*****			.00 000974
11/12/24	00010	11/06/24	9100 861	202410 320-53800-43000	17031 KEY BAY TRL	*	30.80	
		11/07/24	9100 861	202410 320-53800-43000	79811 FOUR SEASONS ENT	*	750.00	
		11/07/24	9100 861	202410 320-53800-43000	7701 FOUR SEASONS BLVD	*	30.80	
		11/07/24	9100 861	202410 320-53800-43500	000 FOURSEASONS BLVD LITE	*	1,524.28	
		11/11/24	9100 861	202410 320-53800-43000	24081 SANDY CREEK TRAIL	*	30.80	
		11/11/24	9100 861	202410 320-53800-43000	7980 FOUR SEASONS BLVD	*	145.34	
		11/11/24	9100 861	202410 320-53800-43000	7701 FOUR SEASONS BLVD	*	60.14	
		11/11/24	9100 861	202410 320-53800-43000	78151 FOUR SEASONS BLVD	*	49.73	
		11/11/24	9100 861	202410 320-53800-43000	21051 PEBBLE PASSAGE	*	61.77	
		11/11/24	9100 861	202410 320-53800-43000	79011 HANSON BAY PL	*	30.80	
		11/11/24	9101 690	202410 320-53800-43000	21421 LIMESTONE TRL	*	16.94	
		11/11/24	9101 690	202410 320-53800-43000	23131 SEAGRASS PT RET-PND	*	16.94	
		11/12/24	9100 861	202410 320-53800-43500	4 SEASONS PH1B SL	*	1,704.42	
		11/12/24	9101 537	202410 320-53800-43500	000 FOURSEASONS BLVD LITE	*	1,832.67	
					DUKE ENERGY			6,285.43 000975
11/12/24	00009	10/28/24	00262245	202410 320-53800-43100	7900 FOUR SEASONS	*	92.45	
		10/28/24	00262245	202410 320-53800-43100	7900 FOURSEASONS BLVD ODD	*	46.04	
		10/28/24	00262245	202410 320-53800-43100	7980 FOUR SEASONS BLVD GH	*	26.72	
		10/28/24	00262245	202410 320-53800-43100	0 FOUR SEASONS BLVD	*	28,113.85	
					TOHO WATER AUTHORITY			28,279.06 000976
11/19/24	00014	10/14/24	15456	202410 320-53800-57400	PSK CLOUD SUBSCRIPTION	*	24.00	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/14/24		15555	202410 320-53800-47000		*	120.00	
		WI-PAK MONTHLY SVC-OCT24					
10/30/24		S121204	202410 320-53800-57400		*	362.50	
		GATE SERVICE					
				ACCESS CONTROL SYSTEMS, LLC			506.50 000977
11/19/24	00041	10/30/24	18593 202410 320-53800-47100		*	375.00	
		LAKE MAINTENANCE OCT 24					
				AQUATIC WEED MANAGEMENT, INC			375.00 000978
11/19/24	00010	11/18/24	9100 861 202411 320-53800-43500		*	1,725.31	
		000 SAND HILL RD					
				DUKE ENERGY			1,725.31 000979
11/19/24	00056	11/01/24	12470 202411 320-53800-46900		*	775.00	
		FOUNTAIN MAINT - NOV 24					
				LEXINGTON POOL & MAINTENANCE, LLC			775.00 000980
11/19/24	00002	10/15/24	131797 202409 310-51300-31500		*	1,969.72	
		GENERAL COUNSEL - SEP 24					
		10/15/24	131798 202409 310-51300-31500		*	102.00	
		CONVEYANCE FEES					
				LATHAM,LUNA,EDEN & BEAUDINE,LLP			2,071.72 000981
11/19/24	00059	10/22/24	14979 202410 320-53800-46400		*	593.40	
		IRRIGATION REPAIRS					
		10/22/24	14980 202410 320-53800-46400		*	1,245.54	
		IRRIGATION REPAIRS					
		10/22/24	15141 202410 320-53800-47000		*	5,800.00	
		STORM CLEANUP					
		11/01/24	15021 202411 320-53800-46800		*	19,737.00	
		LANDSCAPE MAINT - NOV 24					
				PRINCE & SONS, INC.			27,375.94 000982
11/19/24	00011	10/14/24	18-021(8 202409 310-51300-31100		*	350.00	
		ENGINEERING FEE SEP 24					
				POULOS & BENNETT			350.00 000983
12/03/24	00014	11/12/24	S121661 202411 320-53800-47000		*	265.00	
		GATE SERVICE					
		11/12/24	S121662 202411 320-53800-47000		*	885.00	
		GATE MAINTENANCE					
		11/13/24	15639 202411 320-53800-57400		*	24.00	
		PSK CLOUD SUBSCRIPTION					
		11/13/24	15724 202411 320-53800-47000		*	120.00	
		WI-PAK MONTHLY SVC-NOV24					

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/26/24		S122108	202411	320	53800	57400			GATE MAINTENANCE	*	265.00		
									ACCESS CONTROL SYSTEMS, LLC			1,559.00	000984
12/03/24	00035	11/21/24	6661-11-	202411	310	51300	31200		ASSESSMENT BONDS 2020A1&2	*	450.00		
									AMTEC			450.00	000985
12/03/24	00010	11/27/24	9100 861	202411	320	53800	43500		000 SHADOW TREE LN	*	4,220.57		
									DUKE ENERGY			4,220.57	000986
12/03/24	00018	10/17/24	22	202410	310	51300	31300		AMORT SCHED 2020A-1	*	100.00		
		10/17/24	22	202410	310	51300	31300		AMORT SCHED 2020A-2	*	500.00		
									DISCLOSURE SERVICES LLC			600.00	000987
12/03/24	99999	12/03/24	VOID	202412	000	00000	00000		VOID CHECK	C	.00		
									*****INVALID VENDOR NUMBER*****			.00	000988
12/03/24	00001	9/15/24	236	202410	310	51300	31700		ASSESSMENT ROLL FY25	*	5,565.00		
		9/30/24	241	202409	320	53800	57400		GUARDHOUSE CLEANING	*	758.95		
		10/01/24	239	202410	310	51300	34000		MANAGEMENT FEES - OCT 24	*	3,750.00		
		10/01/24	239	202410	310	51300	35200		WEBSITE ADMIN - OCT 24	*	92.75		
		10/01/24	239	202410	310	51300	35100		INFORMATION TECH - OCT 24	*	162.33		
		10/01/24	239	202410	310	51300	31300		DISSEMINATION - OCT 24	*	841.75		
		10/01/24	239	202410	310	51300	51000		OFFICE SUPPLIES	*	.18		
		10/01/24	239	202410	310	51300	42000		POSTAGE	*	82.36		
		10/01/24	239	202410	310	51300	42500		COPIES	*	7.35		
		10/01/24	240	202410	320	53800	12000		FIELD MANAGEMENT - OCT 24	*	1,549.83		
		10/31/24	244	202410	320	53800	47000		SIGNS/SIDEWALKS/GATES	*	900.00		
		11/01/24	242	202411	310	51300	34000		MANAGEMENT FEES - NOV 24	*	3,750.00		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/01/24	242	242	WEBSITE ADMIN - NOV 24	202411 310-51300-35200		*	92.75		
11/01/24	242	242	INFORMATION TECH - NOV 24	202411 310-51300-35100		*	162.33		
11/01/24	242	242	DISSEMINATION - NOV 24	202411 310-51300-31300		*	841.75		
11/01/24	242	242	OFFICE SUPPLIES	202411 310-51300-51000		*	.27		
11/01/24	242	242	POSTAGE	202411 310-51300-42000		*	5.72		
11/01/24	243	243	FIELD MANAGEMENT - NOV 24	202411 320-53800-12000		*	1,549.83		
GOVERNMENTAL MANAGEMENT SERVICES								20,113.15	000989
12/03/24	00056	12/01/24	12560 FOUNTAIN MAINT - DEC24	202412 320-53800-46900	LEXINGTON POOL & MAINTENANCE, LLC	*	775.00	775.00	000990
12/03/24	00002	11/14/24	132870 GENERAL COUNSEL - OCT 24	202410 310-51300-31500	LATHAM, LUNA, EDEN & BEAUDINE, LLP	*	1,915.31	1,915.31	000991
12/03/24	00059	11/14/24	15363 IRRIGATION REPAIRS	202411 320-53800-46400	PRINCE & SONS, INC.	*	293.89	686.44	000992
		11/14/24	15364 IRRIGATION REPAIRS	202411 320-53800-46400		*	218.99		
		11/14/24	15365 IRRIGATION REPAIRS	202411 320-53800-46400		*	173.56		
12/03/24	00052	11/18/24	3537 DISC PONDS MAINT - NOV 24	202411 320-53800-47100	TOOLE'S TRACTOR SERVICES & H2O	*	1,200.00	2,200.00	000993
		11/18/24	3537 TILL PONDS - NOV 24	202411 320-53800-47100		*	1,000.00		
12/03/24	00009	11/23/24	00262245 7700 FOUR SEASONS	202411 320-53800-43100	TOHO WATER AUTHORITY	*	68,873.08	68,873.08	000994
TOTAL FOR BANK A							169,136.51		
TOTAL FOR REGISTER							169,136.51		

SECTION 2

Windward
Community Development District

Unaudited Financial Reporting
November 30, 2024



TABLE OF CONTENTS

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

Windward
Community Development District
Combined Balance Sheet
November 30, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash	\$ 639,078	\$ -	\$ -	\$ 639,078
Due from Other	\$ 132,928	\$ -	\$ -	\$ 132,928
Due from General Fund	\$ -	\$ 101,617	\$ -	\$ 101,617
Investments				
Series 2018 A-1/A-2				
Reserve A-1	\$ -	\$ 121,730	\$ -	\$ 121,730
Reserve A-2	\$ -	\$ 145	\$ -	\$ 145
Revenue	\$ -	\$ 47,294	\$ -	\$ 47,294
Construction	\$ -	\$ -	\$ 5,775	\$ 5,775
Series 2020 A-1/A-2				
Reserve A-1	\$ -	\$ 127,656	\$ -	\$ 127,656
Reserve A-2	\$ -	\$ 32,100	\$ -	\$ 32,100
Revenue	\$ -	\$ 225,616	\$ -	\$ 225,616
Prepayment A-2	\$ -	\$ 333,940	\$ -	\$ 333,940
Construction	\$ -	\$ -	\$ 2,703,620	\$ 2,703,620
Cost of Issuance	\$ -	\$ -	\$ 33,504	\$ 33,504
Total Assets	\$ 772,005	\$ 990,099	\$ 2,742,900	\$ 4,505,003
Liabilities:				
Accounts Payable	\$ 100,993	\$ -	\$ -	\$ 100,993
Due to Debt Service Fund	\$ 101,617	\$ -	\$ -	\$ 101,617
Total Liabilities	\$ 202,609	\$ -	\$ -	\$ 202,609
Fund Balances:				
Restricted for:				
Debt Service	\$ -	\$ 990,099	\$ -	\$ 990,099
Capital Projects	\$ -	\$ -	\$ 2,742,900	\$ 2,742,900
Unassigned	\$ 569,396	\$ -	\$ -	\$ 569,396
Total Fund Balances	\$ 569,396	\$ 990,099	\$ 2,742,900	\$ 4,302,394
Total Liabilities & Fund Balance	\$ 772,005	\$ 990,099	\$ 2,742,900	\$ 4,505,003

Windward
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues				
Assessments - Tax Roll	\$ 1,378,623	\$ 269,652	\$ 269,652	\$ -
Miscellaneous Revenue	\$ 7,521	\$ -	\$ -	\$ -
Total Revenues	\$ 1,386,144	\$ 269,652	\$ 269,652	\$ -
Expenditures:				
General & Administrative:				
Supervisors Fees	\$ 4,800	\$ 800	\$ -	\$ 800
FICA Expense	\$ 367	\$ 61	\$ -	\$ 61
Engineering	\$ 16,000	\$ 2,667	\$ -	\$ 2,667
Attorney	\$ 25,000	\$ 4,167	\$ 1,915	\$ 2,251
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Dissemination	\$ 10,101	\$ 1,684	\$ 2,284	\$ (600)
Annual Audit	\$ 6,500	\$ -	\$ -	\$ -
Trustee Fees	\$ 8,008	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,565	\$ 5,565	\$ 5,565	\$ -
Management Fees	\$ 45,000	\$ 7,500	\$ 7,500	\$ -
Information Technology	\$ 1,948	\$ 325	\$ 325	\$ -
Website Maintenance	\$ 1,113	\$ 186	\$ 186	\$ -
Telephone	\$ 125	\$ 21	\$ -	\$ 21
Postage	\$ 800	\$ 133	\$ 88	\$ 45
Travel Per Diem	\$ 660	\$ 110	\$ -	\$ 110
Printing & Binding	\$ 500	\$ 83	\$ 7	\$ 76
Insurance	\$ 6,817	\$ 6,817	\$ 6,817	\$ -
Legal Advertising	\$ 1,500	\$ 250	\$ -	\$ 250
Other Current Charges	\$ 2,000	\$ 333	\$ 83	\$ 251
Office Supplies	\$ 150	\$ 25	\$ 0	\$ 25
Property Appraiser	\$ 500	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 138,529	\$ 31,351	\$ 25,395	\$ 5,956

Windward
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Operation & Maintenance				
Field Expenditures				
Field Services	\$ 18,598	\$ 3,100	\$ 3,100	\$ -
Facility Maintenance	\$ 18,500	\$ 3,083	\$ -	\$ 3,083
Electric	\$ 160,009	\$ 26,668	\$ 18,177	\$ 8,491
Water & Sewer	\$ 602,808	\$ 100,468	\$ 108,603	\$ (8,135)
Security Building Maintenance	\$ 15,000	\$ 2,500	\$ 676	\$ 1,825
Landscape Maintenance	\$ 237,000	\$ 39,500	\$ 39,474	\$ 26
Landscape Contingency	\$ 50,000	\$ 8,333	\$ -	\$ 8,333
Property Insurance	\$ 10,000	\$ 10,000	\$ 6,040	\$ 3,960
Fountain Maintenance	\$ 14,600	\$ 2,433	\$ 1,550	\$ 883
Lake Maintenance	\$ 22,100	\$ 3,683	\$ 2,950	\$ 733
Irrigation Repairs	\$ 30,000	\$ 5,000	\$ 2,525	\$ 2,475
Roadway Maintenance	\$ 9,000	\$ 1,500	\$ -	\$ 1,500
Contingency	\$ 10,000	\$ 1,667	\$ 3,803	\$ (2,136)
Total Operations & Maintenance Expenditures	\$ 1,197,615	\$ 207,936	\$ 186,897	\$ 21,039
Total Expenditures	\$ 1,336,144	\$ 239,287	\$ 212,292	\$ 26,995
Excess (Deficiency) of Revenues over Expenditures	\$ 50,000		\$ 57,360	
Other Financing Sources/(Uses)				
Transfer In/Out	\$ (50,000)	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ (50,000)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ 57,360	
Fund Balance - Beginning	\$ -		\$ 512,036	
Fund Balance - Ending	\$ -		\$ 569,396	

Windward
Community Development District
Debt Service Fund - Series 2018-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues				
Assessments - 2018 A1 Tax Roll	\$ 243,648	\$ 47,656	\$ 47,656	\$ -
Interest Income	\$ 6,863	\$ 2,108	\$ 2,108	\$ -
Total Revenues	\$ 250,511	\$ 49,765	\$ 49,765	\$ -
Expenditures:				
Series 2018A-1				
Interest - 11/1	\$ 90,965	\$ 90,965	\$ 90,965	\$ -
Principal - 5/1	\$ 60,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 90,965	\$ -	\$ -	\$ -
Total Expenditures	\$ 241,930	\$ 90,965	\$ 90,965	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 8,581		\$ (41,200)	
Fund Balance - Beginning	\$ 135,308		\$ 260,070	
Fund Balance - Ending	\$ 143,889		\$ 218,870	

Windward
Community Development District
Debt Service Fund - Series 2020-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues				
Assessments - 2020 A1 Tax Roll	\$ 255,379	\$ 49,775	\$ 49,775	\$ -
Interest Income	\$ 10,876	\$ 3,370	\$ 3,370	\$ -
Total Revenues	\$ 266,255	\$ 53,144	\$ 53,144	\$ -
Expenditures:				
Series 2020A-1				
Interest - 11/1	\$ 85,726	\$ 85,726	\$ 85,726	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 15,000	\$ (15,000)
Principal - 5/1	\$ 85,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 85,726	\$ -	\$ -	\$ -
Total Expenditures	\$ 256,453	\$ 85,726	\$ 100,726	\$ (15,000)
Excess (Deficiency) of Revenues over Expenditures	\$ 9,803		\$ (47,582)	
Fund Balance - Beginning	\$ 120,934		\$ 225,311	
Fund Balance - Ending	\$ 130,736		\$ 177,729	

Windward

Community Development District

Debt Service Fund - Series 2020-A2

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues				
Assessments - 2020 A2 Direct	\$ 81,840	\$ -	\$ -	\$ -
Assessments - Prepayments	\$ -	\$ -	\$ 333,940	\$ 333,940
Interest Income	\$ 14,777	\$ 2,233	\$ 2,233	\$ -
Total Revenues	\$ 96,617	\$ 2,233	\$ 336,173	\$ 333,940
Expenditures:				
Series 2020A-2				
Interest - 11/1	\$ 40,920	\$ 31,130	\$ 31,130	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 245,000	\$ (245,000)
Interest - 5/1	\$ 40,920	\$ -	\$ -	\$ -
Total Expenditures	\$ 81,840	\$ 31,130	\$ 276,130	\$ (245,000)
Excess (Deficiency) of Revenues over Expenditures	\$ 14,777		\$ 60,043	
Fund Balance - Beginning	\$ 561,508		\$ 533,457	
Fund Balance - Ending	\$ 576,285		\$ 593,500	

Windward
Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues				
Interest	\$ -	\$ -	\$ 47	\$ 47
Total Revenues	\$ -	\$ -	\$ 47	\$ 47
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 47	
Fund Balance - Beginning	\$ -		\$ 5,728	
Fund Balance - Ending	\$ -		\$ 5,775	

Windward
Community Development District
Capital Projects Fund - Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues				
Interest	\$ -	\$ -	\$ 13,846	\$ 13,846
Total Revenues	\$ -	\$ -	\$ 13,846	\$ 13,846
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 13,846	
Fund Balance - Beginning	\$ -		\$ 2,723,279	
Fund Balance - Ending	\$ -		\$ 2,737,125	

Windward
Community Development District
Capital Reserve
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	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	\$ -	\$ 269,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 269,652
Assessments - Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 269,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 269,652
Expenditures:													
General & Administrative:													
Supervisors Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 1,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,915
Arbitrage	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 1,442	\$ 842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,284
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,565
Management Fees	\$ 3,750	\$ 3,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Information Technology	\$ 162	\$ 162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325
Website Maintenance	\$ 93	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 82	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Binding	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7
Insurance	\$ 6,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,817
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 41	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83
Office Supplies	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 20,050	\$ 5,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,395

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,100
Facility Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric	\$ 12,231	\$ 5,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,177
Water & Sewer	\$ 39,730	\$ 68,873	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,603
Security Building Maintenance	\$ 387	\$ 289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 676
Landscape Maintenance	\$ 19,737	\$ 19,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,474
Landscape Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Insurance	\$ 6,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,040
Fountain Maintenance	\$ 775	\$ 775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550
Lake Maintenance	\$ 375	\$ 2,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,950
Irrigation Repairs	\$ 1,839	\$ 686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,525
Lighting Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monument Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roadway Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ 2,533	\$ 1,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,803
Total Operations & Maintenance Expenses	\$ 85,196	\$ 101,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,897
Total Expenditures	\$ 105,246	\$ 107,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,292
Excess (Deficiency) of Revenues over Expenditures	\$ (105,246)	\$ 162,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,360

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	\$124,938
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)
SPECIAL CALL - 11/1/24	(\$15,000)
CURRENT BONDS OUTSTANDING	\$3,980,000

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	\$12,870
RESERVE FUND BALANCE	\$32,100
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)
SPECIAL CALL - 11/01/24	(\$245,000)
CURRENT BONDS OUTSTANDING	\$1,615,000

Windward
Community Development District
Special Assessment Receipts
Fiscal Year 2024

Gross \$ 1,466,616.83 \$ 259,200.00 \$ 270,720.00 \$ 1,996,536.83
 Net \$ 1,378,619.82 \$ 243,648.00 \$ 254,476.80 \$ 1,876,744.62

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	ASSESSED THROUGH COUNTY			Total
							General Fund	S2018 A1 DSF Portion	S2020 A1 DSF Portion	
							73.46%	12.98%	13.56%	100.00%
11/18/24	ACH	\$25,265.53	\$0.00	(\$505.31)	\$0.00	\$24,760.22	\$18,188.37	\$3,214.49	\$3,357.36	\$24,760.22
11/22/24	ACH	\$349,308.77	\$0.00	(\$6,986.17)	\$0.00	\$342,322.60	\$251,463.48	\$44,441.96	\$46,417.16	\$342,322.60
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$ 374,574.30	\$ -	\$ (7,491.48)	\$ -	\$ 367,082.82	\$ 269,651.85	\$ 47,656.45	\$ 49,774.52	\$ 367,082.82

20%	Gross Percent Collected
\$ 1,509,661.80	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

K. Hovnanian at Mystic Dunes, LLC					
Date Received	Due Date	Check No.	Net Assessed	Amount Received	Debt Service Fund 2020 A2
			Net Assessments	\$51,480.00	\$51,480.00
	4/1/25		\$25,740.00		\$0.00
	10/1/25		\$25,740.00		\$0.00
			\$ 51,480.00	\$ -	\$ -

SECTION D

SECTION 1

*to be provided under
separate cover*