Windward
Community Development District

Agenda

July 23, 2025

AGENDA

Windward
Community Development District

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

July 16, 2025

Board of Supervisors
Windward Community
Development District

Dear Board Members:
The regular meeting of the Board of Supervisors of the Windward Community Development District will be held **Wednesday, July 23, 2025 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. Public Comment Period
5. Organziational Matters
   A. Review of Letters of Interest/ Resumes
      i. Tom Maskell
      ii. David Horn
      iii. Spencer Hoyt
      iv. Erik Rose
   B. Appointment of Individuals to Fill Vacant Seats
   C. Administration of Oaths of Office to Newly Appointed Supervisors
   D. Consideration of Resolution 2025-06 Appointing Assistant Secretaries
6. Approval of Minutes of the June 25, 2025 Board of Supervisors Meeting
7. Public Hearing
   A. Consideration of Resolution 2025-07 Adopting the Fiscal Year 2026 Approved Budget and Appropriating Funds
   B. Consideration of Resolution 2025-08 Imposing Special Assessments and Certifying an Assessment Roll
9. Staff Reports

A. Attorney
B. Engineer
C. District Manager
    i. Approval of Check Register
    ii. Paid/ Unpaid Invoices for Approval
    iii. Balance Sheet and Income Statement
    iv. Approval of Fiscal Year 2026 Meeting Schedule
    v. District Goals and Objectives
        a. Adoption of Fiscal Year 2026 Goals & Objectives
        b. Presentation of Fiscal Year 2025 Goals & Objectives Authorizing Chair to Execute
D. Field Manager

10. Other Business
11. Supervisors' Requests
12. Adjournment

SECTION V

SECTION A

From: Tom Maskell <tpmaske@gmail.com>
Subject: Consideration for CDD Board - Tom Maskell
Date: June 1, 2025 at 6:24:25 PM EDT
To: Jason Showe <jshowe@gmscfl.com>

Jason,

I would like to be considered for an appointment to the CDD board to fill one of the vacancies resulting from the recent resignations by KHov employees.

Tom Maskell
7917 Hanson Bay Place

Consideration for CDD Board

Thomas Maskell
7917 Hanson Bay Place

Community/District Experience

CDD/HOA briefing - developed and presented an introductory overview of CDDs, HOAs, their differences, and the specific roles of each in the Four Seasons at Orlando community. I have a strong working knowledge of Florida statutes as well as the FSO governing documents.

Pre-transition Team (PTT) - as a member of the PTT (on multiple committees including Finance) helped to build a framework of needs to aid in the transition from builder to homeowner control. Primarily focused on the HOA transition, we did identify areas related to the CDD transition and made them available as needed.

Community Engagement - active in all aspect of the community. Worked with community members and KHOV Board to address issues pre-transition. I have a strong working knowledge of the community and the issues facing it.

In general, I focused on familiarizing myself with Florida statutes and our community's governing documents and using that knowledge to help the community understand the roles of both the CDD and HOA and have that understanding lead to better communication and accountability between homeowners and the CDD and HOA. In turn that should result in smoother operations of the CDD.

Professional Experience

IBM Corporation:
- Senior Systems Engineer - responsible for technical support to public and private sector clients across IBM product range.
- Senior Consultant - provided consulting services to public and private sector clients including process reengineering and strategic planning.

Department of Defense:
- Staff Officer, Office of the CIO - provided support to CIO and Deputy CIO in planning, budgeting, and technology implementation.
- Chief, Strategic Planning, responsible for development for Agency-wide strategic plan including program/ budget development and performance measures.
- Chief, Strategic Communications - led a group of strategic communications professionals in developing and executing communications strategies for internal communications at the Agency level.

Education: BA in English/American Studies; MBA with a concentration in Marketing

On Jun 10, 2025, at 12:39 PM, David Horn <dhorn4seasons@gmail.com> wrote:

Hello Jason,

My name is David Horn and I am a resident of the Four Seasons Orlando (FSO) Community in Kissimmee, Florida. I would very much like to become a Windward Community Development District Board of Supervisor by filling one of the two available District Board vacancies. Per the e-mail you sent to Ms. MaryEllen McCormick regarding these vacancies, attached for your consideration is my resume.

You'll see from my resume that I have considerable experience in managing contracts and individual contractors and, in performing oversight of Capital Improvement projects. Also, you should know that I am currently a member of two Ad Hoc committees (the Maintenance & Operations and Communications committees) in the FSO community that report directly to the FSO Board of Directors. I understand that my membership in either or both FSO Committees may have to be adjusted if I am fortunate enough to be chosen to fill one of the vacant Windward CDD District Board of Supervisors positions.

Should any additional information about me be required by you or any other CDD board member, please contact me directly by telephone, text, or e-mail using the information noted below.

Thank you in advance for your consideration.

Resume DKH (Final) - 6-10-25.pdf

Respectfully,

David Horn
7754 Four Seasons Blvd
Kissimmee, FL 34747
Tel: (631) 560-2309
e-mail: dhorn4seasons@gmail.com

David Keith Horn
7754 Four Seasons Blvd
Kissimmee, FL 34747
631.560.2309 (Cellular)
dhorn4seasons@gmail.com

June 10, 2025

Experience Summary

A highly motivated, goal oriented, successful manager with exceptional team management, organizational and administrative skills. More than 54 years of experience in planning, contractual development, oversight, execution, and control of transit-related design, construction, and new technology projects. Twenty-three years of that experience was in providing project management oversight services for the U.S. DOT Federal Transit Administration and the New York Metropolitan Transportation Authority. Over 29 years of experience was in key leadership roles in program management and the management of operations personnel at the Long Island Rail Road.

Professional Summary

DKH Consulting, LLC
Owner / President **(2/13 to Present)**

Independent consulting firm specializing in project management oversight of transit-related construction and design projects. Services include providing assessments to improve the effectiveness and efficiency of managerial activities in transit-related projects and effectively evaluating and monitoring transit-related projects in areas of design, scope, budget, and schedule performance throughout the planning, design, construction, and close out phases of the project. Areas of expertise include railroad signaling and communications, new railcar procurements, systems integration, and technical writing.

Engaged by a consulting firm in 2013 to represent the U.S.DOT/Federal Transit Administration in Region II as the Systems Integration Manager in charge of the oversight of $936 million worth of contracts on the MTA's $11.13 billion East Side Access (ESA) Project. Specific responsibilities as the oversight Systems Integration Manager dealt with the oversight of design; fabrication; installation; and integrated testing of electrical, mechanical, communications, and control systems on the new ESA route from Long Island to Grand Central Terminal in Manhattan. Systems-related component activities being evaluated and monitored included communications networks, railroad signaling systems, public address and CCTV systems, Traction Power Substations, security systems, fire detection and suppression systems, tunnel ventilation systems, and microprocessor-based centralized train operation control facilities required for the operation of Long Island Rail Road train service. ESA operational service commenced in February 2023.

Previous work included serving as a Technical Editor to a major transportation agency. Work scope included reviewing and editing reports that were prepared by the agency's Independent Engineering Consultant (IEC) on high-risk projects to ensure the reports were of professional quality and provided comprehensive and accurate information to the agency's executive management. Another work effort for a major transportation agency was

serving as the leader of a Task Force to develop a guideline that would be used by all the agency's operating units to improve specific internal processes.

McKissack & McKissack
Senior Project Manager **(3/09 to 1/13)**
New York MTA Independent Engineering Consultant

Served as the lead Independent Engineering Consultant (IEC) providing overall responsibility for program management oversight of the New York Metropolitan Transportation Authority's (MTA) $1.2 billion Capital Security Program; a program that enhanced the security of the facilities and operations of the transportation network operated by the MTA and its subsidiaries and affiliates. Managerial duties included the direct oversight of 34 highly sensitive security initiatives and the supervision of several other McKissack and sub-consultant personnel involved in the oversight of the MTA's Capital Security Program. Analyzed and prepared Security Program status documentation and recommendations, participated in Security Program strategy meetings, and made presentations to MTA's Executive management and Board of Directors on a periodic basis. At the behest of MTA's Director of Security and other MTA Executive management, served as the owner's project management representative on security-related projects by providing high-quality, confidential, and professional observations, evaluations, recommendations, and reports related to key program/project management elements.

One additional duty included serving as the IEC's representative on an Executive level three-person team to interview industry contractors, provide reports on findings, and assess how the MTA could improve how it does business with the contracting community. To complete that assignment, served as the leader of a two-person team to develop a MTA-wide Best Practices Guideline that addressed one of the major concerns from the contractors.

Jacobs Carter Burgess
Senior Project Manager **(8/04 to 3/09)**
New York MTA Independent Engineering Consultant

Served as the lead Independent Engineering Consultant (IEC) providing overall responsibility for program management oversight of the New York Metropolitan Transportation Authority's (MTA) Capital Security Program, Managerial duties included the direct oversight of numerous highly-sensitive security initiatives and the supervision of several other Jacobs Carter Burgess and sub-consultant personnel involved in the oversight of the MTA's Capital Security Program. Analyzed and prepared Security Program status documentation and recommendations, participated in Security Program strategy meetings, and made presentations to MTA's Executive management on a periodic basis.

An additional responsibility while engaged as the MTA's IEC was to provide program management oversight for $3.2 billion of Signal and Communications

projects at three of the MTA's Operating agencies. Managerial duties included the supervision of three IEC personnel who performed the direct oversight of these projects and prepared periodic reports on the monitored projects for members of the MTA's Board of Directors that sit on the Capital Program Oversight Committee.

Other duties included the overall responsibility for management of a sub-consultant joint venture that performed a fast-tracked analysis of certain elements of the MTA's Capital Security Program. The sub-consultant's tasks included reviewing security-sensitive design documents, identifying gaps or missing design elements, and providing recommendations on opportunities for improvement in overall security for MTA assets.

Fluor Infrastructure/Transportation
Project Director **(8/99 to 8/04)**
Program Management Oversight Program

Provided program management oversight, as a representative of the U.S.DOT/Federal Transit Administration in Region II, on federally funded transit-related projects in the New York City Metropolitan area. Assignments included the oversight of three railcar procurement contracts, valued at approximately $3.45 billion, for New York City Transit and a $1.2 billion program associated with the design, manufacture, installation and/or rehabilitation of signaling and high technology, microprocessor-based train control systems on the New York City Transit system. Other assignments included the oversight of the construction of a $44.6 million Rail Control Center, which now serves as the control center for the entire New York City Transit subway system, and program oversight of the New York Metropolitan Transportation Authority's multi-billion dollar East Side Access (ESA) project, a new rail link to provide strategic improvement of regional mobility to Long Island and Queens residents via direct access to Manhattan's east side and Grand Central Terminal. Evaluation of schedule and cost controls, analysis of program management issues and capabilities, and development of recommendations to mitigate problems and increase the likelihood of achieving project goals in a timely manner were elements of the ESA project oversight responsibilities.

Long Island Rail Road
Senior Project Manager **(3/96 to 6/99)**
Capital Program Management

Managed several multi-departmental teams involved in two contracts to design and procure $473 million of new Electric Cars for the Long Island Rail Road and Metro North Railroad, and four contracts to design and manufacture $412 million of new Diesel Fleet equipment, while simultaneously performing direct management or oversight of eight projects, worth $124 million, associated with the rehabilitation or modification of existing Long Island Rail Road rolling stock. Served as the primary liaison between the Long Island Rail Road's

corporate quality department and its Maintenance of Equipment department on capital projects that involved the procurement or modification of railcar and locomotive fleets.

Project Manager – Capital Program Management (2/89 to 2/96)

Developed, planned, reviewed, coordinated, and managed major capital improvement programs in all disciplines of railroad operations. Maintained liaison with and provided coordination and direction of consulting engineers, contractors, and vendors engaged in technical studies, designs, and construction of major improvement projects and equipment procurements for the Long Island Rail Road. Provided leadership within the Capital Program Management department in redefining the role of quality program managers in the implementation of capital improvement projects by working with the railroad's Quality Assurance director to establish protocols for integrating quality control and quality assurance specialists into the project management teams.

Engineer - Communications Maintenance (1/88 to 2/89)

Planned, organized, and directed the activities of 67 management and labor personnel involved in the procurement, installation, and maintenance of all voice and data telecommunications systems for the Long Island Rail Road. Provided essential management oversight and guidance for all railroad departments and operations requiring voice or data communications services.

Engineer – Communications Construction (1/85 to 1/88)

Planned, organized, and directed the activities of 60 Communications department personnel to effect the installation and implementation of Communications and Signaling equipment and systems.

Supervisor – Communications (6/78 to 1/85)

Overall responsibility for 120 personnel involved in the design, installation, and maintenance of telephone, radio, closed circuit television, security, voice, data, and signal carrier systems. Additional duties included application of administrative and technical skills to implement the satisfactory construction and maintenance of Communications appurtenances and plant facilities.

Assistant Supervisor – Signals (6/75 to 6/78)

Responsible for the installation and maintenance of railroad signaling systems that included highway crossing protection, electronic supervisory circuits, track switching equipment, and automatic speed and train operation controls.

Junior Engineer – Signals and Communications **(7/73 to 6/75)**

A Management Training Program requiring work in repair shops, administrative and operations sections, and engineering departments throughout the company.

Junior Engineer – Signals, Power and Communications **(6/70 to 3/71)**

Responsible for the field inspection and control of $69 million of railroad electric propulsion substation construction. Provided direct liaison between non-railroad contractors and railroad management staff. Employment at the Long Island Rail Road interrupted for Military Service.

Education

Master of Business Administration (Total Quality Management)
Dowling College, 1996.

Bachelor of Science Electrical Engineering (BSEE)
Stevens Institute of Technology, 1970.

Cornell University, Management Studies Program, 1984.

Total Quality Management - American Society for Quality Control, 1992.

Military

New York Air National Guard - Captain **(7/73 to 8/78)**
U.S. Air Force - 1st Lieutenant **(3/71 to 6/73)**
Security Clearance: Secret (Department of Defense) **(3/71 to 8/78)**

Design and installation of communications systems.

Professional Memberships

Institute of Electrical and Electronics Engineers (IEEE)
- New York Section (Chair) – 2010-2012 & 2017-2019
- Senior Life Member
- Vehicular Technology Society (Past Chair)
- Communications Society
- Women in Engineering Society

American Railway Engineering & Maintenance-of-Way Association (AREMA)

From: Spencer Hoyt <Spencer.Hoyt@att.net>
Subject: Windward Community Development District Board of Supervisors (CDD BOS) Open Seats
Date: June 17, 2025 at 8:12:19 PM EDT
To: JShowe@gmscfl.com

Hello Jason,

I hope this finds you well. I am interested in submitting my name for one of the two vacancies currently open in the Windward CDD BOS.

As both a leader and individual contributor over my 35+ year career, I have an extensive business and partnership development background in government related business endeavors. This includes entrepreneurship, national account management and senior leadership experience across the federal and commercial healthcare markets.

I am confident in my ability to make an immediate and long-term impact as the next member of the Windward CDD BOS.

Throughout my career, I have been successful in formulating business and development strategies. This included navigation of the highly nuanced federal healthcare space as a policy maker. As a result, I have produced over $1B in revenue since 1995.

My communications skills are top-notch and I am adept at presenting technically complex information to both small and large groups. In addition to my corporate and entrepreneurial leadership roles, I have several years of community development as both a consultant and political candidate. This was anchored by my interest to make a difference in my community and formal graduate studies in Urban Planning at the School of Architecture and Urban Planning at the University of Wisconsin-Milwaukee.

I've held Top Secret clearance during my 14 years of military service, including my appointment as a Commissioned Officer in the Medical Service Corps by the POTUS.

My diversified perspective from serving in 3 different branches of the military (USN, USAFR, USAR) offers unique insights that are solution based and will serve the Windward CDD BOS in robust ways.

Further, I have been called upon by company executives to reinvigorate business units, turnaround underperforming regions, and serve on leadership committees critical to the success of the business. My success has been defined by my individual and team accomplishments through a cross functional team approach, strong analysis skills, solid business instincts, and considerable practical experience throughout scientifically demanding specialty health care markets.

I am accustomed to wearing many hats and have established complex business practices in both large and small companies that embrace a highly ethical, scientifically based, customer centric approach.

I would welcome an opportunity to meet with the Windward CDD BOS to discuss my qualifications and candidacy in further detail.

Best Regards,

SPENCER HOYT | Government **M**arkets-**M**anaged **M**arkets & **M**arket **A**ccess
Combat Veteran, USN, USAFR, USAR, Prior Medical Service Corps Officer

"The Reward of One Duty is The Power To Fulfill Another..." ~ George Eliot

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SPENCER A. HOYT

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Federal Healthcare Markets

▪ Pharmaceutical / Biologics / Diagnostics / DME / Capital Equipment / Injectables

Our best strategies for positive change are dependent on brilliant, collaborative, ever-learning teams who bring powerful ideas to reality. Creating environments that unleash amazing people, achieving extraordinary results is what I do. As a widely recognized leader of purpose-driven organizations, I bring exceptional communication skills and a deep record of success in small and large companies embracing team centric entrepreneurial environments. I have been leading industry wide initiatives, national programs, and professional organizations for decades. **Every decision I make is anchored by patient care and driven by innovation with a federal healthcare markets focus and corporate growth mindset as my barometer.**

Core Competencies:

- VA / DOD / Federal Health Care Markets
- Strategic & Tactical Business Planning
- Specialty Supply / Distribution Channels
- Oncology-Biologic-Injectable-Diagnostics
- KOL / Advocacy Relationship Development
- Internal / External Brand & Policy Development
- Cross Functional Teamwork and Leadership
- Extensive Development of Strategic Partnerships
- Consultative / Value-Add Communication Techniques
- Integration of Commercial / VHA / DOD Markets

PROFESSIONAL EXPERIENCE

Federal Insights Consulting – Orlando, FL 2024 to Present

We Translate prescriber, patient, payer and healthcare service providers knowledge into patient centric, sales strategies for client companies seeking to enter or expand their business in the Federal Health Care Markets

President, Federal Business

This field-based role is responsible for developing top down / bottom-up strategies to enhance and accelerate client product utilization across all federal health agencies nationally. Product portfolio & therapeutic categories served include Federal Contract Ready Analysis, DME, Biotech, Pharmaceuticals, Oncology, Diagnostics, AI, Cognitive Behavioral Therapies, and other therapies in an ongoing evolution of client services. Servant roles include: Sherpa, Advisor, Interpreter, Ambassador, Innovator and Advocate.

Guidance Redefined, (contracted through Federal Insights Consulting**)** – Orlando, FL 2025 to Present

Vice President, Federal Markets

This field-based role is responsible for developing top down / bottom-up strategies to enhance and accelerate client product utilization across all federal health agencies nationally.

Velocity BioGroup, LLC – Sedona, AZ 2022 to 2024

VBG Translates prescriber, patient, payer, and healthcare service providers knowledge into sales strategies for client companies seeking to enter or expand their business in the Federal Health Care Markets

Vice President, Federal Business

This field-based leadership role is responsible for developing and executing top down / bottom-up strategies to enhance and accelerate client product utilization across all federal health agencies nationally. Product portfolio includes Federal Contract Ready Analysis, Pharmaceuticals, Oncology, Diagnostics, AI, Cognitive Behavioral Therapies, and other therapies in an ongoing evolution of client recruitment.

Select Achievements and Notable Scope of Work

- Federal Business Division Head with 9 staff ▪ Expanded federal business client base 400% by securing / renewing 8 new & existing clients ▪ exceeded client-based sales objectives YTD revenue by 130%, Expanded VBG federal sales team by 200% (3-6) ▪ Recruited by **AMSUS-SM Leadership** for appointment as **Chair of AMSUS-SM New Membership Committee** ▪ Long standing member of AMSUS SM VA Committee

SUN PHARMA – Princeton, NJ 2022 to 2022

Sun Pharma is the world's fourth largest specialty generic pharmaceutical company and No. 1 in India. SUN Pharma provides high-quality, affordable medicines trusted by customers and patients in over 100 countries. SUN Pharma's global presence is supported by more than 40 manufacturing facilities spread across 5 continents, R&D centers across the globe and a multi-cultural workforce comprising over 50 nationalities.

National Director, Department of Veterans Affairs Business

This field-based leadership role is responsible for developing and executing strategies to enhance and maintain optimal access for SUN Pharma medications nationally.

- Established **Cross-Functional** Federal processes for operational & sales pull through for Oncology, Biologics, Specialty Dermatology, HEOR, Market Access and Brand business units.
- Represent SUN with industry trade organizations including both the Dept of Veteran's Affairs and Medical Technology Committees with **AMSUS** and the Medical / Surgical Subcommittee with the **Coalition for Government Procurement**.

SPENCER A. HOYT

SDVOSB-Medical, LLC – Milwaukee, WI 2011 to 2021

National Health Care Consulting, Value Added Re-seller, and Managed Care Access Company Exclusively ***Serving the Federal Health Care Markets***

President and Founder

Established this firm to advise and guide diagnostic, pharmaceutical, biologics, and medical device companies in the integration of clinical use and policy benefits and drive national pull-through / contracting strategies within the DOD and VA at the local, VISN, and various national acquisition centers, including NAC, SAC, TAC, DALC, DLA & DHA within the Federal Health Care Markets. Educate and garner buy-in from senior leadership on policy benefits designed to develop broad based adoption. Advise stakeholders on the nuances of policy governance, government acquisition and procurement, coordination of clinical and policy decisions, cost- driven constraints, P&L, business analytics, health care provider training, marketing, specialty distribution channel development, pre-market product, sales approach / team education, market access, buy & bill, private label manufacturing, public relations and advocacy consulting. Analyze products and research potential federal market acceptance to determine go / no-go decisions by company stakeholders. Specializations include Government Markets, VA, DOD, Public Health Services, and Indian Health systems.

Adaptive Biotechnologies, (contracted through SDVSOB Medical, LLC**)** – Seattle, WA 2020 to 2022

Immune medicine platform applies ***proprietary diagnostic technologies****, computational biology and software machine learning integrating AI to read the diverse genetic code of a patient's immune system and understand precisely how it detects and treats disease in that patient.*

National Director, Market Access-Government Markets

Established federal government business unit curating development of internal resources across multiple departments including stakeholders in the following departments: Market Access, Cybersecurity for IT, DCAA Compliance requirements for Accounting / Legal, Process enhancement with Customer Operations, Customer Support infrastructure needs, Medical Affairs KOL, Government specific resources for Sales and Marketing development, Clinical Research pathways integration & other cross functional overlap to extend services to federal agencies and state Medicaid programs caring for patients across government medical programs nationally.

- Developed internal Sales, Operational and Regulatory processes and collateral directly increasing federal business worth over $10M in first 6 months.
- Led all Market Access, Strategic Account Team, Medical Affairs and Regulatory national strategic policy development and tactical initiatives.
- Represent Adaptive with industry trade organizations including both the Dept of Veteran's Affairs and Medical Technology Committees with **AMSUS-SM** and the Medical / Surgical Subcommittee with the **Coalition for Government Procurement**.

Livongo Health, (contracted through SDVSOB Medical, LLC**)** – Chicago, IL 2019 to 2019

Livongo uses proprietary remote health signals and personalized interactions to drive better health outcomes across the full continuum of care, at every stage in a person's health journey.

Vice President of Federal Markets

Provided a comprehensive gap analysis for Operations, IT infrastructure, Sales, Marketing & Compliance needs for the Federal Markets.

- Set in motion innovative strategies that enhance healthcare delivery for our Veterans and Military personnel across the world using remote monitored portable devices, cloud interface with those devices and 24/7 health coaching services supporting people with chronic health conditions.

SCHERING-PLOUGH Corporation – Kenilworth, NJ 1999-2010

$22 Billion International Company manufacturing Pharmaceutical, Biotech, Surgical Implant Device (class 3), and Consumer Health Products.

National Federal Account Manager-U.S. Managed Care

Selected as 1 of 6 individuals to revitalize / reconstruct Federal Markets Managed Care BU, charged with sales and account management of oncology, surgical implant device (class 3), dermatology, gastroenterology, cardiology, anti-infective, women's health, neuroscience, internal medicine, and allergy products to federal accounts. Oversaw 200+ indirect reports via field sales force, DM's and RD's. Managed 17-state Central US geography, developing relationships with key decision makers in Federal accounts and 53 medical centers (MTFs) and IDN network systems. Geography included all Tricare / Federal Accounts in TX through ND and OH through CO.

Partnered with brand, marketing, legal, regulatory, and compliance departments to develop and implement pull through and reimbursement programs. Established relations with IDN system executives via providers, department heads, KOLs, and market movers. Developed field-based resources for sales representatives including marketing strategies and pricing negotiations. Mentored, motivated and coached over 200 field sales reps and managers.

Oncology Sales Account Specialist / Regional Oncology Trainer

Chosen as 1 out of 12 internal applicants for promotion to fill vacant territory, charged with increasing sales of oncology chemotherapy and biologic infusion medications. Selected as the Northern Plains Oncology District Trainer covering 9-state geography. Oversaw 10 indirect reports.

Professional Sales Specialist / District Trainer

- Outperformed sales goals 105% for all products in 2002 and 2003; improved territory ranking from bottom 20% to Top 5% on a national basis.

Hepatology / Immunology (Hepatitis-C) Sales Specialist (Innovex Contract) Eastern WI (1999-2001)

Marketed Rebetron (biologic / chemo treatment for Hep-C) to gastroenterologists and infectious disease specialists in commercial health systems, Wisconsin Department of Corrections and Milwaukee VA Medical Center physicians.

SPENCER A. HOYT

LA INC., A DEVELOPMENT COMPANY – Milwaukee, WI 1998-1999

$3M land development and health care systems design firm.

Sales / Business Development Representative / Investment Recruiter (1099 Independent Rep)

Recruited to lead new healthcare business development efforts for a small land development and health care systems design company. Developed market analysis defining underserved population with healthcare needs in Sheboygan and Racine. Identified healthcare delivery networks and philanthropists to invest in company.

Selected Achievements:

- Landed the health care services design project for the City of Racine downtown redevelopment efforts.
- Recruited Aurora Healthcare (IDN) to invest in the Sheboygan Falls Health Care Site Development project (30-office medical clinic

ICS ACCUTECH – Waukesha, WI 1996-1998

Healthcare Capital Equipment Manufacturer / Software Development Company with $7M in annual sales.

Regional Account Manager – Capital Equipment / IT Software Sales / Distributor Network Development

Recruited, developed, trained, and serviced horizontal sales and distributor network organizations. Responsible for selling custom patient IT software and capital equipment systemsto Medical Centers, Long Term Care facilities, and Indian Healthcare System accounts across 12 Southwestern states.

COMBINED YEARS OF MILITARY SERVICE 1990-2003

UNITED STATES ARMY RESERVES – Milwaukee, WI 2000-2003

Commissioned Officer in the Medical Service Corps with more than 60 direct reports.

UNITED STATES AIR FORCE RESERVES – Milwaukee, WI 1997-2000

Team centered medical squadron support of domestic and overseas supply missions for 440th Air Mobility Command. Supervised 11 Direct Reports.

UNITED STATES NAVY – Jacksonville, FL 1990-1994

Surgical Tech & Cancer Clinic Practice Manager, Dermatology Clinic – Naval Air Station, U.S. Naval Medical Center

Performed diagnostic and therapeutic outpatient surgical care for patients with skin cancer as a member of the Surgical Team. Provided operational oversight and supervised 5 direct reports and numerous professional staff members as Non-Commissioned Officer in Charge of 3 clinics. Managed the internal medicine residency program rotation and 2 satellite microbiology labs; responsible for purchase of surgical devices and supplies for 3 sites.

Selected Achievements:

- Orchestrated integration of electronic medical records (EMR) with national CHAMPUS / ALTUS medical records network.
- Awarded Combat Action Ribbon while deployed to Middle East in support of Operation Desert Storm / Operation Desert Shield.
- Over 4000 hours of operating room experience on surgical team providing diagnostic and therapeutic care for cancer patients.

EDUCATION, TRAINING & CERTIFICATIONS

Bachelor of Science in Health Care Management • Southern Illinois University - Carbondale (1995)
Certified Hospital Corpsman (600+ hours of academic training) • U.S. Naval School of Health Sciences-IL (1990)
Certified Dermatology Surgical Tech (600+ hours of academic and clinical rotation training) • U.S. Naval School of Health Sciences- CA (1992)
Advanced Trauma Medic • U.S. Airforce Reserves (1997)

PROFESSIONAL & COMMUNITY AFFILIATIONS

Founding Member of National Veterans Small Business Coalition (NVSBC) Medical Products Lobbyist Team (2016-2017)
Program Advisor and Mentor for Vets Biz Central, A regional Business Incubator (2013-2018)
Business Advisor and Program Presenter for Wisconsin Procurement Institute (2012-Present)
Election Steering Committee Member-Peter Donegan for Wauwatosa Mayor Campaign (Election: 2012)
Endorsed by City of Wauwatosa Police Union for 1st Aldermanic District Common Council Post (Election: 2006)
Board Member (Mayoral Appointment) – Civic Celebration Committee, City of Wauwatosa, WI (2000-2002)
Jr. Vice Commander Gross Yaksh VFW Post (3rd in Command of 900 members) (Elected 2000-2001)

Dear Mr Showe,

I would like to submit my name to the Board for consideration as a Board appointment.

I understand there will be interviews by the Board, so I will be brief.

Windward CDD is a Government entity, subject to state and local rules, laws and ordinances.

I was a police officer for thirty years, ten of which I was the Chief. I am familiar with how government entities operate and complying with governmental rules and laws.

The Board needs individuals who recognize and respect the fact that every dollar collected and spent, comes from a residents pocket.

In every one of my 10 years as Chief, I never exceeded but always came in under budget.

Board members must have a willingness to work and the ability do so collaboratively with others.

I have been a resident of FSO since February 2020. During that time I have been on the Pre-Transition Teams Steering Committee, as well as the Pre-Transition O&M Team.

After FSO transitioned to a resident Board, I became a member of the landscape committee. Starting with the selection of a new Landscape company.

Since February 2025, I have been the Chair of the FSO landscape committee.

If there is any additional information the Board needs or questions they wish to ask. Please do not hesitate to contact me.

I can be reached at:
Cell/Text: 201-280-2252
Email:
erose4seasons@gmail.com

Thank you
Erik Rose
1895 Estuary Lane
Kissimmee, FL, 34747

SECTION D

RESOLUTION 2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT APPOINTING AN ASSISTANT SECRETARY OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the Board of Supervisors of the District desires to elect an Assistant Secretary.

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

SECTION 1. _____ is elected Assistant Secretary.

SECTION 2. _____ is elected Assistant Secretary.

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

PASSED AND ADOPTED this _____ day of _____, 2025.

ATTEST:

WINDWARD COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chairperson, Board of Supervisors

MINUTES

MINUTES OF MEETING
WINDWARD
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Windward Community Development District was held Wednesday, **June 25, 2025** at 1:00 p.m. at 7813 Four Seasons Boulevard, Kissimmee, Florida.

Present and constituting a quorum were:

Tim Peltier	Chairman
Greg Bobonik	Vice Chairman
Ernest Hofer	Assistant Secretary

Also Present were:

Jason Showe	District Manager
Kristen Trucco	District Counsel
Steven Saha	District Engineer
Jarett Wright	Field Manager

FIRST ORDER OF BUSINESS **Call to Order**

Mr. Showe called the meeting to order.

SECOND ORDER OF BUSINESS **Roll Call**

Mr. Showe called the roll. Three Supervisors were present in person constituting a quorum.

THIRD ORDER OF BUSINESS **Pledge of Allegiance**

Mr. Showe led the pledge of allegiance.

FOURTH ORDER OF BUSINESS **Public Comment Period**

Ms. Williams stated there has been discussion of replacing the grass in the verge area and I hope when that it done it is at the right time so when the grass goes in, we don't have to worry about it dying. There was a previous discussion regarding removal of trees blocking streetlights or

fire hydrants, etc. I previously provided information to the board of the need for additional trees that KHov had planned to put in on the side of my house that goes from Four Seasons Boulevard down Estuary. When you remove a tree is it possible to replant it and I would appreciate a nice grown tree rather than a small tree that KHov may put in.

Mr. Mullins stated we have lived here five years and the boulevard has never looked better. Irrigation seems to be controlled, grass has never looked better, trimming is the best I have seen and I want to tell you how much I appreciate you taking care of what you said you were going to do. In your meetings and workshops with the HOA board do you share your secrets on how you are getting the work done and how good it looks?

Mr. Hofer stated today was the first time we were able to have a workshop with the CDD and HOA together. Today was a good start.

Ms. Betts asked the traffic lights they are doing on Old Lake Wilson; do they notify the CDD?

Mr. Showe stated no. It is outside the boundaries of the district.

Ms. Treleaven stated I came to see if there is an update regarding the removal or non-removal of the bike lanes on Four Seasons.

Mr. Peltier stated we will address that later in the meeting.

Mr. Hofer stated due to the Sunshine Law we have to have any discussions during one of our workshops or it has to be advertised as a meeting outside our monthly meeting. Both boards have been in play for six months and today was the first time we got together and hopefully, we will have more meetings in the future.

FIFTH ORDER OF BUSINESS Organizational Matters

- **A. Review of Letters of Interest/Resumes**
  - **i. Tom Maskell**
  - **ii. David Horn**
  - **iii. Spencer Hoyt**
- **B. Appointment of Individuals to Fill Vacant Seats**
- **C. Administration of oaths of Office to Newly Appointed Supervisors**
- **D. Consideration of Resolution 2025-06 Appointing Assistant Secretaries**

Items A through D were tabled to a future meeting agenda.

SIXTH ORDER OF BUSINESS **Approval of the Minutes of the May 28, 2025 Meeting**

> On MOTION by Mr. Peltier seconded by Mr. Hofer with all in favor the minutes of the May 28, 2025 meeting were approved as presented.

SEVENTH ORDER OF BUSINESS **Presentation of Series 2018A-1 and 2018A-2 Arbitrage Rebate Report**

EIGHTH ORDER OF BUSINESS **Presentation of Series 2020A-1 and 2020A-2 Arbitrage Rebate Report**

Mr. Showe stated these reports don't require any action from the Board but just a presentation of the reports. These reports are required annually as part of the bond documents. You are only legally allowed to make so much interest off the bonds and this is a test that is required by the bonds and there is no rebate liability.

NINTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Ms. Trucco stated we discussed this at the workshop. At the last board meeting we talked about the bicycle lane and there was a lot of feedback from the community and this board directed staff to reach out to the county for clarification of is it a bicycle lane, is it bike path and are we permitted to move it, modify it, etc. The county confirmed that there is a petitioner's agreement, which acknowledges the county's approval of a specific cross section, which includes bicycle lanes and commits to having them. The current land development code has different standards for bike lanes, which are 7 feet and and roadways have provided an alternative multi-use trail at 10-feet in lieu of on-street bike lanes. It was also noted in short alternatives may exist depending on available pavement in coordination with acceptable standards with the transportation planning department and that they were copied on that and Jason followed up with a question, could the CDD alter the lane to clarify, indicate, etc. that these are shared bike lanes and the board was looking into potential options for that. The county planner did respond that she would be amenable to a plan for the shared roadways but the best way to handle it would be through an amendment to the interlocal agreement with the county and the CDD with a schematic for review and also a site development plan would probably be required. At this point they did indicate that it was an exclusive bicycle lane that parking would not be permitted there. We can do nothing and let the

Osceola Sheriff's Office continue with handling these matters otherwise if the board wants to pursue the route the county planner mentioned such as taking steps to clarify that the lane is a shared lane, we would need a motion to authorize staff to proceed down that path. The district engineer would be involved as well and we can quickly do an amendment to the interlocal agreement.

Mr. Bobonik stated it appears that some of the lanes have not been done correctly, the markings are not correct but we are looking more towards a shared lane.

Mr. Bobonik moved to authorize staff to start the process to have the bike lanes designated as shared throughout the neighborhood or from the clubhouse to the exists.

A resident stated moving vans are parked on both sides of the street for most of the day.

A resident asked what is a shared lane mean?

Mr. Bobonik stated shared lane means the current bike lanes would be painted over or ground out along with the bicycle and arrow and the bike lane signs would be removed. I will read the definition; shared lane markings are shareables derived from shared arrows or pavement markings indicating that cyclists should be expected in the travel lane. They encourage bicycles to ride in a safe position outside the door zone where side doors of parked cars are open and to alert motorists to expect cyclists in the lane. Shared lane markings include a bicycle symbol and a double chevron indicting the direction of travel. It does not designate any part of the roadway that is either exclusive to motorists or bicycles. Rather the symbol highlight that the travel lane may be used by cyclists and motorists alike.

A resident stated you wouldn't be able to park there.

Mr. Bobonik stated you will be able to park there.

A resident stated what you are suggesting I think would better adhere to the disabilities act because if you have restrictions for a bike lane and somebody is having an event at their house and they are forced to park at the clubhouse, it is not very helpful for people who can't walk. What you are proposing is a good thing and would help with people with disabilities.

A resident stated it is unfortunate we had one occurrence that I'm aware of that someone ran into a parked car. Very unfortunate but it also appears the result of officers coming and writing tickets, somebody in the community called them. Having some experience in law enforcement this

is not a priority, they are only coming here if somebody calls them otherwise they have better things to do. Maybe if we remind people to watch where they are going on a bicycle then we don't have people calling to say there is a car parked there and we can solve this problem without writing checks. As to moving vans if you are loading or unloading in a no parking zone I believe they are exempt because they are loading or unloading a vehicle.

Ms. Trucco stated the county has specifications for dual wheeled trucks. In the future if this board wanted to adopt other rules, they could do that for parking and towing.

A resident asked is there a rule associated with the width of a lane as to whether you can park on it and drive on it both? I have gone down Four Seasons Boulevard with vehicles parked and I have had to go up onto the center divider to get past the parked vehicle. If I had to do that a fire truck can't get through. That has to be considered allowing vehicles to park there. The other thing that needs to be brought up is that on Wednesday and Thursday there is recycling and trash pickup and if they can't pick up your can, they will go by. If they can't get by, they will back up and leave.

A resident stated I live on Four Seasons Boulevard and we were never told that we could not park on our street. There are almost 100 homes on Four Seasons Boulevard, that is 20% of the community being told that if people call a policeman and we can get ticketed if we park in front of your home.

On voice vote with all in favor the motion to authorize staff to start the process to have the bike lanes designated as shared throughout the neighborhood or from the clubhouse to the exists passed.

Ms. Trucco stated on the demand letter to the prior landscape vendor, I can confirm that was sent out since the last board meeting.

B. Engineer

There being no comments, the next item followed.

C. Manager

i. Approval of Check Register

Mr. Showe stated earlier at the workshop we talked about approving all invoices with the exception of Guardian, ACS 252100, GMS invoices 261, 263 and 268 and Prince invoices 17819, 18502 through 18173 and 18749.

> On MOTION by Mr. Hofer seconded by Mr. Bobonik with all in favor the check register was approved with the exception of Guardian, ACS 252100, GMS invoices 261, 263 and 268 and Prince invoices 17819, 18502 through 18173 and 18749.

ii. Paid/Unpaid Invoices for Approval

This item taken under approval of check register.

iii. Balance Sheet and Income Statement

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

D. Field Manager

Mr. Showe stated Jarett was unable to be present at this meeting but did provide the Board with a report.

TENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS Supervisor's Requests

Mr. Bobonik stated there has been a discussion in the community on drilling wells for irrigation purposes. The likelihood of us getting a well drilled is nil. We already have reclaimed water and DEP will not allow irrigation wells to be put in when you already have reclaimed water. There is a contract with Toho the developer put in place in 2018 that mandates that reclaimed water is used. This is the same contract that eliminated the meters for irrigation at everyone's home. If we are optimistic and able to go through and meet all these requirements then you need to have a

hydrogeological study because Mystic Dunes is using the aquifer for irrigation. If you are looking to put added stress on the aquifer you have to make sure the aquifer could be recharged. If you are able to find suitable locations then you petition the state and Osceola County. If you are doing potable water that is one thing but they are not giving out irrigation permits for wells anymore. If you do get a well, you have no way to move the water because all the pipes are owned by Toho.

We had a conversation with the HOA today and the big issue in the community is irrigation and there are various ways we are trying to reduce and contain costs. One of the items we are looking at water reduced for irrigation for all homes, which is a way we can control costs because the resident can control the cost. You would have two meters, one for potable one for irrigation water. The HOA controls the amount of water you put out by Toho specifications. Right now that is two days a week and they would have that programmed into your meter so you would be able to comply with Toho's request of two days a week. However, you own that so if you wanted to water more than that you could because you control that and you pay for it but you would have to deal with any ramifications from Toho because you are over watering. With that meter in place the HOA can control the minimum amount so you always have your minimums in place and if there is excess that is on the homeowner. If there is a leak in your house we will see it in the reading. Once you fix it and show it to Toho, they rebate the money back to you. That is one of the areas we are looking at. The Toho contract is something we would have to renegotiate and that is not easy.

As we all know water meter rates have been approved, we are waiting for the implementation. Streetlight shields on Four Seasons Boulevard, Duke is going to install by the end of the month weather permitting. We have started discussions with KHov regarding outstanding CDD issues and Kristen sent the demand letter to Juniper. Front entrance enhancements are still ongoing. The crosswalk/golf cart crossings the vegetation has been replaced with rock and the irrigation is capped. We are continuing the rest of the stuff with the irrigation system reviews. We are still developing a survey in conjunction with the HOA regarding the sod. We are finalizing the budget for next year. We have RFQs out for various contracts. Thank you for your patience and understanding while we work through these.

Mr. Peltier stated an update of our workshop this morning. We did meet with Prince & Son's manager, we went over different items, they are doing a good job of updating our

community. We went over minor issues with them. We also met with KHov this morning and that was a good meeting. They are working on some deficiencies.

TWELFTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Peltier seconded by Mr. Hofer with all in favor the meeting adjourned at 1:36 p.m.

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION VII

SECTION A

RESOLUTION 2025-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors ("**Board**") of the Windward Community Development District ("**District**") proposed budgets ("**Proposed Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2026**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

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

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

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

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

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

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

SECTION 1. BUDGET

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

b. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Windward Community Development District for the Fiscal Year Ending September 30, 2026."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sum of $_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	$_____
DEBT SERVICE FUND SERIES 2018 A1	$_____
DEBT SERVICE FUND SERIES 2020 A1	$_____
DEBT SERVICE FUND SERIES 2020 A2	$_____
CAPITAL RESERVE FUNDS	$_____
TOTAL ALL FUNDS	$_____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026 or within 60 days following the end of the Fiscal Year 2026 may amend its Adopted Budget for that fiscal year as follows:

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

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

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 23rd DAY OF JULY, 2025.

ATTEST:

WINDWARD COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

By:_____

Its:_____

Exhibit A: Adopted Budget for Fiscal Year 2026

Exhibit A
Adopted Budget for Fiscal Year 2026

[FY 2026 Budget follows]

Windward

Community Development District

Proposed Budget

FY 2026

Table of Contents

Windward

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Assessments - Tax Roll/Direct	$ 1,378,623	$ 1,385,942	$ -	$ 1,385,942	$ 1,378,623
Interest Income	$ -	$ 9,269	$ 3,090	$ 12,359	$ 6,179
Miscellaneous Revenue	$ 7,521	$ -	$ -	$ -	$ -
Total Revenues	**$ 1,386,144**	**$ 1,395,211**	**$ 3,090**	**$ 1,398,301**	**$ 1,384,802**
Expenditures					
Administrative					
Supervisors Fees	$ 4,800	$ -	$ 1,200	$ 1,200	$ 4,800
FICA Expense	$ 367	$ -	$ 92	$ 92	$ 367
Engineering	$ 16,000	$ 7,732	$ 4,000	$ 11,732	$ 16,000
Attorney	$ 25,000	$ 31,623	$ 6,250	$ 37,873	$ 25,000
Arbitrage	$ 900	$ 1,350	$ -	$ 1,350	$ 900
Dissemination	$ 10,101	$ 7,576	$ 2,525	$ 10,101	$ 10,404
Reamortization Schedules	$ -	$ 1,600	$ 500	$ 2,100	$ 2,100
Annual Audit	$ 6,500	$ 6,600	$ -	$ 6,600	$ 6,700
Trustee Fees	$ 8,008	$ 6,802	$ -	$ 6,802	$ 8,008
Assessment Administration	$ 5,565	$ 5,565	$ -	$ 5,565	$ 5,732
Management Fees	$ 45,000	$ 33,750	$ 11,250	$ 45,000	$ 55,000
Information Technology	$ 1,948	$ 1,461	$ 487	$ 1,948	$ 2,006
Website Maintenace	$ 1,113	$ 835	$ 278	$ 1,113	$ 1,146
Telephone	$ 125	$ -	$ 31	$ 31	$ 125
Postage	$ 800	$ 1,428	$ 200	$ 1,628	$ 800
Travel Per Diem	$ 660	$ -	$ -	$ -	$ -
Printing & Binding	$ 500	$ 335	$ 125	$ 460	$ 500
Insurance	$ 6,817	$ 6,817	$ -	$ 6,817	$ 8,810
Legal Advertising	$ 1,500	$ 1,686	$ 375	$ 2,061	$ 1,500
Other Current Charges	$ 2,000	$ 421	$ 500	$ 921	$ 2,000
Office Supplies	$ 150	$ 2	$ 38	$ 40	$ 150
Property Appraiser	$ 500	$ 201	$ -	$ 201	$ 500
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total Adminstrative	**$ 138,529**	**$ 115,957**	**$ 27,851**	**$ 143,808**	**$ 152,724**

Windward

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Operation & Maintenance					
Field Services	$ 18,598	$ 13,948	$ 4,649	$ 18,598	$ 30,000
General Repairs and Maintenance	$ 18,500	$ 4,354	$ 4,625	$ 8,979	$ 15,000
Electric	$ 160,009	$ 98,906	$ 39,219	$ 138,125	$ 151,938
Water & Sewer	$ 602,808	$ 467,657	$ 165,547	$ 633,204	$ 600,600
Security Building Maintenance	$ 15,000	$ 4,609	$ 3,750	$ 8,359	$ 15,000
Landscape Maintenance	$ 237,000	$ 173,841	$ 59,211	$ 233,052	$ 237,000
Landscape Contingency	$ 50,000	$ 3,238	$ 12,500	$ 15,738	$ 50,000
Property Insurance	$ 10,000	$ 6,379	$ -	$ 6,379	$ 10,000
Fountain Maintenance	$ 14,600	$ 7,636	$ 3,650	$ 11,286	$ 14,600
Lake Maintenance	$ 22,100	$ 11,800	$ 5,525	$ 17,325	$ 22,100
Irrigation Repairs	$ 30,000	$ 10,370	$ 7,500	$ 17,870	$ 30,000
Roadway Maintenance	$ 9,000	$ -	$ 2,250	$ 2,250	$ 9,000
Contingency	$ 10,000	$ 4,993	$ 2,500	$ 7,493	$ 9,000
Total Operation & Maintenance	**$ 1,197,615**	**$ 807,731**	**$ 310,926**	**$ 1,118,658**	**$ 1,194,238**
Other Expenditures					
Capital Reserves - Transfer	$ 50,000	$ 50,000	$ -	$ 50,000	$ 37,841
Total Other Expenditures	$ 50,000	$ 50,000	$ -	$ 50,000	$ 37,841
Total Expenditures	**$ 1,386,144**	**$ 973,688**	**$ 338,777**	**$ 1,312,466**	**$ 1,384,802**
Excess Revenues/(Expenditures)	$ -	$ 421,523	$ (335,688)	$ 85,835	$ -

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

Number of Units		**553**
Gross Per Unit	**$**	**2,652**
Net Per Unit	**$**	**2,493**

Gross Per Unit Comparison

FY2025 Gross	FY2026 Gross	Increase/(Decrease)
$ 2,652	$ 2,652	$ -

REVENUES:

Assessments

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

EXPENDITURES:

Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

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

Attorney

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

Arbitrage

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

Dissemination

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

Reamortization Schedules

Represents the cost of having revised amortization schedules issued on the District's bonds when extraordinary redemptions are made.

Annual Audit

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

Trustee Fees

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

Assessment Administration

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

Management Fees

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

Information Technology

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

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage

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

Travel Per Diem

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

Printing & Binding

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

Insurance

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

Legal Advertising

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

Other Current Charges

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

Office Supplies

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

Property Appraiser

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

Dues, Licenses & Subscriptions

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

Operation and Maintenance:

Field Services

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

General Repairs and Maintenance

Represents estimated costs for facility maintenance.

Electric

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

Water & Sewer

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

Security Building Maintenance

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

Landscape Maintenance

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

Description	Monthly	Annual
Landscape Maintenance	$18,730	$224,760
Contingency		$12,240
Total		**$237,000**

Landscape Contingency

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

Property Insurance

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

Fountain Maintenance

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

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

Lake Maintenance

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

Irrigation Repairs

Represents estimated costs for any repairs to the irrigation system.

Roadway Maintenance

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

Contingency

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

Other Expenditures:

Capital Reserves - Transfer

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

Windward

Community Development District

Proposed Budget

Debt Service Fund

Series 2018 A-1

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Special Assessments - 2018 A1 Tax Roll	$ 243,648	$ 244,942	$ -	$ 244,942	$ 243,648
Special Assessments - 2018 A1 Prepayment	$ -	$ 11,611	$ -	$ 11,611	$ -
Interest Income	$ 6,863	$ 9,726	$ 3,242	$ 12,968	$ 6,484
Carry Forward Surplus	$ 135,308	$ 138,632	$ -	$ 138,632	$ 151,223
Total Revenues	**$ 385,819**	**$ 404,911**	**$ 3,242**	**$ 408,153**	**$ 401,355**
Expenditures					
Series 2018A-1					
Interest - 11/1	$ 90,965	$ 90,965	$ -	$ 90,965	$ 89,005
Principal - 5/1	$ 60,000	$ 60,000	$ -	$ 60,000	$ 65,000
Interest - 5/1	$ 90,965	$ 90,965	$ -	$ 90,965	$ 89,005
Special Call 8/1	$ -	$ -	$ 15,000	$ 15,000	$ -
Total Expenditures	**$ 241,930**	**$ 241,930**	**$ 15,000**	**$ 256,930**	**$ 243,010**
Excess Revenues/(Expenditures)	$ 143,889	$ 162,981	$ (11,758)	$ 151,223	$ 158,345

***Carry forward less amount in Reserve funds.**

Series 2018A-1	
Interest - 11/1/2026	**$87,348**
Total	**$87,348**

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

Windward

Community Development District

Series 2018 A-1 Special Assessment Bonds

Amortization Schedule

Date	Balance	Prinicpal	Interest	Total
11/01/25	$ 3,120,000.00	$ -	$ 89,005.00	$ 89,005.00
05/01/26	$ 3,120,000.00	$ 65,000.00	$ 89,005.00	
11/01/26	$ 3,055,000.00	$ -	$ 87,347.50	$ 241,352.50
05/01/27	$ 3,055,000.00	$ 65,000.00	$ 87,347.50	
11/01/27	$ 2,990,000.00	$ -	$ 85,690.00	$ 238,037.50
05/01/28	$ 2,990,000.00	$ 70,000.00	$ 85,690.00	
11/01/28	$ 2,920,000.00	$ -	$ 83,905.00	$ 239,595.00
05/01/29	$ 2,920,000.00	$ 75,000.00	$ 83,905.00	
11/01/29	$ 2,845,000.00	$ -	$ 81,992.50	$ 240,897.50
05/01/30	$ 2,845,000.00	$ 80,000.00	$ 81,992.50	
11/01/30	$ 2,765,000.00	$ -	$ 79,712.50	$ 241,705.00
05/01/31	$ 2,765,000.00	$ 85,000.00	$ 79,712.50	
11/01/31	$ 2,680,000.00	$ -	$ 77,290.00	$ 242,002.50
05/01/32	$ 2,680,000.00	$ 85,000.00	$ 77,290.00	
11/01/32	$ 2,595,000.00	$ -	$ 74,867.50	$ 237,157.50
05/01/33	$ 2,595,000.00	$ 90,000.00	$ 74,867.50	
11/01/33	$ 2,505,000.00	$ -	$ 72,302.50	$ 237,170.00
05/01/34	$ 2,505,000.00	$ 100,000.00	$ 72,302.50	
11/01/34	$ 2,405,000.00	$ -	$ 69,452.50	$ 241,755.00
05/01/35	$ 2,405,000.00	$ 105,000.00	$ 69,452.50	
11/01/35	$ 2,300,000.00	$ -	$ 66,460.00	$ 240,912.50
05/01/36	$ 2,300,000.00	$ 110,000.00	$ 66,460.00	
11/01/36	$ 2,190,000.00	$ -	$ 63,325.00	$ 239,785.00
05/01/37	$ 2,190,000.00	$ 115,000.00	$ 63,325.00	
11/01/37	$ 2,075,000.00	$ -	$ 60,047.50	$ 238,372.50
05/01/38	$ 2,075,000.00	$ 125,000.00	$ 60,047.50	
11/01/38	$ 1,950,000.00	$ -	$ 56,485.00	$ 241,532.50
05/01/39	$ 1,950,000.00	$ 130,000.00	$ 56,485.00	
11/01/39	$ 1,820,000.00	$ -	$ 52,780.00	$ 239,265.00
05/01/40	$ 1,820,000.00	$ 140,000.00	$ 52,780.00	
11/01/40	$ 1,680,000.00	$ -	$ 48,720.00	$ 241,500.00
05/01/41	$ 1,680,000.00	$ 145,000.00	$ 48,720.00	
11/01/41	$ 1,535,000.00	$ -	$ 44,515.00	$ 238,235.00
05/01/42	$ 1,535,000.00	$ 155,000.00	$ 44,515.00	
11/01/42	$ 1,380,000.00	$ -	$ 40,020.00	$ 239,535.00
05/01/43	$ 1,380,000.00	$ 165,000.00	$ 40,020.00	
11/01/43	$ 1,215,000.00	$ -	$ 35,235.00	$ 240,255.00

Windward

Community Development District

Series 2018 A-1 Special Assessment Bonds

Amortization Schedule

Date	Balance	Prinicpal	Interest	Total
05/01/44	$ 1,215,000.00	$ 175,000.00	$ 35,235.00	
11/01/44	$ 1,040,000.00	$ -	$ 30,160.00	$ 240,395.00
05/01/45	$ 1,040,000.00	$ 185,000.00	$ 30,160.00	
11/01/45	$ 855,000.00	$ -	$ 24,795.00	$ 239,955.00
05/01/46	$ 855,000.00	$ 195,000.00	$ 24,795.00	
11/01/46	$ 660,000.00	$ -	$ 19,140.00	$ 238,935.00
05/01/47	$ 660,000.00	$ 205,000.00	$ 19,140.00	
11/01/47	$ 455,000.00	$ -	$ 13,195.00	$ 237,335.00
05/01/48	$ 455,000.00	$ 220,000.00	$ 13,195.00	
11/01/48	$ 235,000.00	$ -	$ 6,815.00	$ 240,010.00
05/01/49	$ 235,000.00	$ 235,000.00	$ 6,815.00	$ 241,815.00
		$ 3,120,000.00	**$ 2,726,515.00**	**$ 5,846,515.00**

Windward

Community Development District

Proposed Budget

Debt Service Fund

Series 2020 A-1

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Special Assessments - 2020 A1	$ 255,379	$ 255,828	$ -	$ 255,828	$ 255,379
Interest Income	$ 10,876	$ 15,853	$ 5,284	$ 21,137	$ 10,568
Carry Forward Surplus	$ 120,934	$ 129,755	$ -	$ 129,755	$ 135,605
Total Revenues	**$ 387,189**	**$ 401,436**	**$ 5,284**	**$ 406,720**	**$ 401,553**
Expenditures					
Series 2020A-1					
Interest - 11/1	$ 85,726	$ 85,726	$ -	$ 85,726	$ 84,114
Special Call - 11/1	$ -	$ 15,000	$ -	$ 15,000	$ -
Principal - 5/1	$ 85,000	$ 85,000	$ -	$ 85,000	$ 85,000
Interest - 5/1	$ 85,726	$ 85,389	$ -	$ 85,389	$ 84,114
Total Expenditures	**$ 256,453**	**$ 271,115**	**$ -**	**$ 271,115**	**$ 253,228**
Excess Revenues/(Expenditures)	$ 130,736	$ 130,321	$ 5,284	$ 135,605	$ 148,325

***Carry forward less amount in Reserve funds.**

	Series 2020 A-1
Interest - 11/1/2026	**$82,563**
Total	**$82,563**

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

Windward

Community Development District

Series 2020 A-1 Special Assessment Bonds

Amortization Schedule

Date	Balance	Prinicpal	Interest	Total
11/01/25	$ 3,895,000.00	$ -	$ 84,113.75	$ 84,113.75
05/01/26	$ 3,895,000.00	$ 85,000.00	$ 84,113.75	$ -
11/01/26	$ 3,810,000.00	$ -	$ 82,562.50	$ 251,676.25
05/01/27	$ 3,810,000.00	$ 90,000.00	$ 82,562.50	$ -
11/01/27	$ 3,720,000.00	$ -	$ 80,920.00	$ 253,482.50
05/01/28	$ 3,720,000.00	$ 90,000.00	$ 80,920.00	$ -
11/01/28	$ 3,630,000.00	$ -	$ 79,277.50	$ 250,197.50
05/01/29	$ 3,630,000.00	$ 95,000.00	$ 79,277.50	$ -
11/01/29	$ 3,535,000.00	$ -	$ 77,543.75	$ 251,821.25
05/01/30	$ 3,535,000.00	$ 100,000.00	$ 77,543.75	$ -
11/01/30	$ 3,435,000.00	$ -	$ 75,718.75	$ 253,262.50
05/01/31	$ 3,435,000.00	$ 105,000.00	$ 75,718.75	$ -
11/01/31	$ 3,330,000.00	$ -	$ 73,487.50	$ 254,206.25
05/01/32	$ 3,330,000.00	$ 110,000.00	$ 73,487.50	$ -
11/01/32	$ 3,220,000.00	$ -	$ 71,150.00	$ 254,637.50
05/01/33	$ 3,220,000.00	$ 110,000.00	$ 71,150.00	$ -
11/01/33	$ 3,110,000.00	$ -	$ 68,812.50	$ 249,962.50
05/01/34	$ 3,110,000.00	$ 115,000.00	$ 68,812.50	$ -
11/01/34	$ 2,995,000.00	$ -	$ 66,368.75	$ 250,181.25
05/01/35	$ 2,995,000.00	$ 120,000.00	$ 66,368.75	$ -
11/01/35	$ 2,875,000.00	$ -	$ 63,818.75	$ 250,187.50
05/01/36	$ 2,875,000.00	$ 125,000.00	$ 63,818.75	$ -
11/01/36	$ 2,750,000.00	$ -	$ 61,162.50	$ 249,981.25
05/01/37	$ 2,750,000.00	$ 135,000.00	$ 61,162.50	$ -
11/01/37	$ 2,615,000.00	$ -	$ 58,293.75	$ 254,456.25
05/01/38	$ 2,615,000.00	$ 140,000.00	$ 58,293.75	$ -
11/01/38	$ 2,475,000.00	$ -	$ 55,318.75	$ 253,612.50
05/01/39	$ 2,475,000.00	$ 145,000.00	$ 55,318.75	$ -
11/01/39	$ 2,330,000.00	$ -	$ 52,237.50	$ 252,556.25
05/01/40	$ 2,330,000.00	$ 150,000.00	$ 52,237.50	$ -
11/01/40	$ 2,180,000.00	$ -	$ 49,050.00	$ 251,287.50
05/01/41	$ 2,180,000.00	$ 155,000.00	$ 49,050.00	$ -
11/01/41	$ 2,025,000.00	$ -	$ 45,562.50	$ 249,612.50
05/01/42	$ 2,025,000.00	$ 165,000.00	$ 45,562.50	$ -
11/01/42	$ 1,860,000.00	$ -	$ 41,850.00	$ 252,412.50
05/01/43	$ 1,860,000.00	$ 170,000.00	$ 41,850.00	$ -
11/01/43	$ 1,690,000.00	$ -	$ 38,025.00	$ 249,875.00
05/01/44	$ 1,690,000.00	$ 180,000.00	$ 38,025.00	$ -
11/01/44	$ 1,510,000.00	$ -	$ 33,975.00	$ 252,000.00
05/01/45	$ 1,510,000.00	$ 190,000.00	$ 33,975.00	$ -
11/01/45	$ 1,320,000.00	$ -	$ 29,700.00	$ 253,675.00
05/01/46	$ 1,320,000.00	$ 195,000.00	$ 29,700.00	$ -
11/01/46	$ 1,125,000.00	$ -	$ 25,312.50	$ 250,012.50
05/01/47	$ 1,125,000.00	$ 205,000.00	$ 25,312.50	$ -
11/01/47	$ 920,000.00	$ -	$ 20,700.00	$ 251,012.50
05/01/48	$ 920,000.00	$ 215,000.00	$ 20,700.00	$ -
11/01/48	$ 705,000.00	$ -	$ 15,862.50	$ 251,562.50
05/01/49	$ 705,000.00	$ 225,000.00	$ 15,862.50	$ -
11/01/49	$ 480,000.00	$ -	$ 10,800.00	$ 251,662.50
05/01/50	$ 480,000.00	$ 235,000.00	$ 10,800.00	$ -
11/1/50	$ 245,000.00	$ -	$ 5,512.50	$ 251,312.50
5/1/51	$ 245,000.00	$ 245,000.00	$ 5,512.50	$ 250,512.50
		$ 3,895,000.00	**$ 2,734,272.50**	**$ 6,629,272.50**

Windward

Community Development District

Proposed Budget

Debt Service Fund

Series 2020 A-2

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Special Assessments - 2020 A2	$ 81,840	$ 25,740	$ -	$ 25,740	$ -
Assessments - Prepayment	$ -	$ 1,168,790	$ -	$ 1,168,790	$ -
Interest Income	$ 14,777	$ 12,171	$ 1,352	$ 13,523	$ -
Carry Forward Surplus	$ 561,508	$ 486,936	$ -	$ 486,936	$ -
Total Revenues	**$ 658,125**	**$ 1,693,637**	**$ 1,352**	**$ 1,694,989**	**$ -**
Expenditures					
Series 2020A-2					
Interest - 11/1	$ 40,920	$ 31,130	$ -	$ 31,130	$ -
Special Call - 11/1	$ -	$ 245,000	$ -	$ 245,000	$ -
Interest - 2/1	$ -	$ 5,610	$ -	$ 5,610	$ -
Special Call - 2/1	$ -	$ 510,000	$ -	$ 510,000	$ -
Interest - 5/1	$ 40,920	$ 14,520	$ -	$ 14,520	$ -
Special Call - 5/1	$ -	$ 450,000	$ -	$ 450,000	$ -
Interest - 8/1	$ -	$ -	$ 2,310	$ 2,310	$ -
Principal - 8/1	$ -	$ -	$ 210,000	$ 210,000	$ -
Total Expenditures	**$ 81,840**	**$ 1,256,260**	**$ 212,310**	**$ 1,468,570**	**$ -**
Other Financing Sources/(Uses)					
Transfer In (Out)	$ -	$ -	$ (226,419)	$ (226,419)	$ -
Total Other Financing Sources/(Uses)	**$ -**	**$ -**	**$ (226,419)**	**$ (226,419)**	**$ -**
Excess Revenues/(Expenditures)	$ 576,285	$ 437,377	$ (437,377)	$ -	$ -

***Carry forward less amount in Reserve funds.**

Windward

Community Development District

Proposed Budget

Capital Reserve Fund

	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Total Projected 9/30/25	Proposed Budget FY2026
Revenues					
Interest	$ -	$ 466	$ 155	$ 622	$ 311
Carry Forward Surplus	$ -	$ -	$ -	$ -	$ 277,041
Total Revenues	**$ -**	**$ 466**	**$ 155**	**$ 622**	**$ 277,352**
Expenditures					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Financing Sources/(Uses)					
Transfer In (Out)	$ 50,000	$ 50,000	$ 226,419	$ 276,419	$ 37,841
Total Other Financing Sources/(Uses)	**$ 50,000**	**$ 50,000**	**$ 226,419**	**$ 276,419**	**$ 37,841**
Excess Revenues/(Expenditures)	**$ 50,000**	**$ 50,466**	**$ 226,575**	**$ 277,041**	**$ 315,193**

SECTION B

RESOLUTION 2025-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WINDWARD COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**Fiscal Year 2026**"), attached hereto as **Exhibit A** and incorporated by reference herein; and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2026; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such

special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

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

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

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

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

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits A** and **B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

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

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

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

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

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

PASSED AND ADOPTED THIS 23rd DAY OF JULY 2025.

ATTEST:

WINDWARD COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2026
Exhibit B: Assessment Roll

Windward CDD
FY 26 Roll

ParcelID	Units	FY 26 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3413-0001-0010	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0020	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0030	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0040	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0050	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0060	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0070	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0080	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0090	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0100	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0110	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0120	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0130	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0140	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0150	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0160	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0170	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0180	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0190	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0200	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0210	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0220	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0230	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0240	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0250	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0260	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0270	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0280	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0290	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0300	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0310	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0320	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0330	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0340	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0350	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0360	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0370	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0380	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0390	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0400	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0410	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0420	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0430	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0440	1	$2,652.11	$960.00		$3,612.11

ParcelID	Units	FY 26 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3413-0001-0450	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0460	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0470	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0480	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0490	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0500	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0510	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0520	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0530	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0540	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0550	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0560	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0570	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0580	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0590	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0600	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0610	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0620	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0630	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0640	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0650	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0660	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0670	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0680	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0690	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0700	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0710	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0720	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0730	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0740	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0750	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0760	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0770	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0780	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0790	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0800	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0810	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0820	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0830	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0840	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0850	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0860	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0870	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0880	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0890	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0900	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0910	1	$2,652.11	$960.00		$3,612.11

ParcelID	Units	FY 26 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3413-0001-0920	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0930	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0940	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0950	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0960	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0970	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0980	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-0990	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-1000	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-1010	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-1020	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-1030	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-1040	1	$2,652.11	$960.00		$3,612.11
15-25-27-3413-0001-1050	1	$2,652.11	$960.00		$3,612.11
15-25-27-3414-0001-2620	1	$2,652.11	$960.00		$3,612.11
15-25-27-3414-0001-2630	1	$2,652.11	$960.00		$3,612.11
15-25-27-3414-0001-2640	1	$2,652.11	$960.00		$3,612.11
15-25-27-3414-0001-2650	1	$2,652.11	$960.00		$3,612.11
15-25-27-3414-0001-2660	1	$2,652.11	$960.00		$3,612.11
15-25-27-3414-0001-2670	1	$2,652.11	$960.00		$3,612.11
15-25-27-3414-0001-2680	1	$2,652.11	$960.00		$3,612.11
15-25-27-3414-0001-2690	1	$2,652.11	$960.00		$3,612.11
15-25-27-3414-0001-2700	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1060	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1070	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1080	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1090	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1100	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1110	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1120	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1130	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1140	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1150	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1160	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1170	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1180	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1190	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1200	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1210	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1220	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1230	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1240	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1250	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1260	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1270	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1280	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1290	1	$2,652.11	$960.00		$3,612.11

ParcelID	Units	FY 26 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3415-0001-1300	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1310	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1320	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1330	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1340	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1350	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1360	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1370	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1380	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1390	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1400	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1410	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1420	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1430	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1440	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1450	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1460	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1470	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1480	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1490	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1500	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1510	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1520	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1530	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1540	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1550	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1560	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1570	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1580	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1590	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1600	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1610	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1620	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1630	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1640	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1650	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1660	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1670	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1680	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1690	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1700	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1710	1	$2,652.11	$0.00		$2,652.11
15-25-27-3415-0001-1720	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1730	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1740	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1750	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1760	1	$2,652.11	$960.00		$3,612.11

ParcelID	Units	FY 26 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3415-0001-1770	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1780	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1790	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1800	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1810	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1820	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1830	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1840	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1850	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1860	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1870	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1880	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1890	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1900	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1910	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1920	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1930	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1940	1	$2,652.11	$0.00		$2,652.11
15-25-27-3415-0001-1950	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1960	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1970	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1980	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-1990	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2000	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2010	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2020	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2030	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2040	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2050	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2060	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2070	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2080	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2090	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2100	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2110	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2120	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2130	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2140	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2150	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2160	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2170	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2180	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2190	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2200	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2210	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2220	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2230	1	$2,652.11	$960.00		$3,612.11

ParcelID	Units	FY 26 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3415-0001-2240	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2250	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2260	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2270	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2280	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2290	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2300	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2310	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2320	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2330	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2340	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2350	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2360	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2370	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2380	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2390	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2400	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2410	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2420	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2430	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2440	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2450	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2460	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2470	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2480	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2490	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2500	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2510	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2520	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2530	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2540	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2550	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2560	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2570	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2580	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2590	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2600	1	$2,652.11	$960.00		$3,612.11
15-25-27-3415-0001-2610	1	$2,652.11	$960.00		$3,612.11
15-25-27-3416-0001-2710	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2720	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2730	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2740	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2750	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2760	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2770	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2780	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2790	1	$2,652.11		$960.00	$3,612.11

ParcelID	Units	FY 26 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3416-0001-2800	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2810	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2820	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2830	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2840	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2850	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2860	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2870	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2880	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2890	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2900	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2910	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2920	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2930	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2940	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2950	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2960	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2970	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2980	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-2990	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3000	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3010	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3020	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3030	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3040	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3050	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3060	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3070	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3080	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3090	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3100	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3110	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3120	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3130	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3140	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3150	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3160	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3170	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3180	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3190	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3200	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3210	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3220	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3230	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3240	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3250	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3260	1	$2,652.11		$960.00	$3,612.11

ParcelID	Units	FY 26 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3416-0001-3270	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3280	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3290	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3300	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3310	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3320	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3330	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3340	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3350	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3360	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3370	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3380	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3390	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3400	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3410	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3420	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3430	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3440	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3450	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3460	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3470	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3480	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3490	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3500	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3510	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3520	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3530	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3540	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3550	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3560	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3570	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3580	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3590	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3600	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3610	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3620	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3630	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3640	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3650	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3660	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3670	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3680	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3690	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3700	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3710	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3720	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3730	1	$2,652.11		$960.00	$3,612.11

ParcelID	Units	FY 26 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3416-0001-3740	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3750	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3760	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3770	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3780	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3790	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3800	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3810	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3820	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3830	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3840	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3850	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3860	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3870	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3880	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3890	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3900	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3910	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3920	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3930	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3940	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3950	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3960	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3970	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3980	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-3990	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4000	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4010	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4020	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4030	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4040	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4050	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4060	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4070	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4080	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4090	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4100	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4110	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4120	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4130	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4140	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4150	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4160	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4170	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4180	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4190	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4200	1	$2,652.11		$960.00	$3,612.11

ParcelID	Units	FY 26 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3416-0001-4210	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4220	1	$2,652.11		$960.00	$3,612.11
15-25-27-3416-0001-4230	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4240	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4250	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4260	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4270	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4280	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4290	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4300	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4310	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4320	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4330	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4340	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4350	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4360	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4370	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4380	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4390	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4400	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4410	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4420	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4430	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4440	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4450	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4460	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4470	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4480	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4490	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4500	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4510	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4520	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4530	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4540	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4550	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4560	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4570	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4580	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4590	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4600	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4610	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4620	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4630	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4640	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4650	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4660	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4670	1	$2,652.11		$960.00	$3,612.11

ParcelID	Units	FY 26 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3428-0001-4680	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4690	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4700	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4710	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4720	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4730	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4740	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4750	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4760	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4770	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4780	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4790	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4800	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4810	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4820	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4830	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4840	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4850	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4860	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4870	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4880	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4890	1	$2,652.11		$0.00	$2,652.11
15-25-27-3428-0001-4900	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4910	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4920	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4930	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4940	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4950	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4960	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4970	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4980	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-4990	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5000	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5010	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5020	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5030	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5040	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5050	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5060	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5070	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5080	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5090	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5100	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5110	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5120	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5130	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5140	1	$2,652.11		$960.00	$3,612.11

ParcelID	Units	FY 26 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3428-0001-5150	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5160	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5170	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5180	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5190	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5200	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5210	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5220	1	$2,652.11		$960.00	$3,612.11
15-25-27-3428-0001-5230	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5240	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5250	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5260	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5270	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5280	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5290	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5300	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5310	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5320	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5330	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5340	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5350	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5360	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5370	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5380	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5390	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5400	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5410	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5420	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5430	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5440	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5450	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5460	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5470	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5480	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5490	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5500	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5510	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5520	1	$2,652.11		$960.00	$3,612.11
15-25-27-3571-0001-5530	1	$2,652.11		$960.00	$3,612.11
Total Gross Assessments	553	$1,466,616.83	$257,280.00	$270,720.00	$1,994,616.83

Total Net Assessments	$1,378,619.82	$241,843.20	$254,476.80	$1,874,939.82

SECTION IX

SECTION C

SECTION 1

Windward
Community Development District

Summary of Check Register

June 12, 2025 to July 7, 2025

Fund	Date	Check No.'s		Amount
General Fund				
	6/17/25	1088-1089	$	1,923.50
	6/27/25	1090-1099	$	63,201.59
	7/1/25	1100	$	50,451.73
		Total Amount	**$**	**115,576.82**

*** CHECK DATES 06/12/2025 - 07/07/2025 ***
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	#
6/17/25	00010	6/12/25	9100 861	202505	320-53800-43500		*	1,584.50		
			4 SEASONS PH1B SL							
						DUKE ENERGY			1,584.50	001088
6/17/25	00005	6/16/25	27978	202506	320-53800-46600		*	339.00		
			POLICY CHANGE							
						EGIS INSURANCE & RISK ADVISORS			339.00	001089
6/27/25	00014	6/04/25	252810	202505	320-53800-57400		*	513.80		
			GATE SERVICE							
		6/16/25	253267	202506	320-53800-47000		*	120.00		
			WI-PAK MONTHLY SVC-JUN25							
		6/16/25	253292	202506	320-53800-57400		*	24.00		
			PDK - JUN 25							
		6/17/25	251739	202506	320-53800-57400		*	2,245.85		
			GATE SERVICE							
						ACCESS CONTROL SYSTEMS LLC			2,903.65	001090
6/27/25	00035	5/30/25	6615-05-	202505	310-51300-31200		*	450.00		
			ASSESSMENT BONDS 2018A1&2							
		5/30/25	6661-05-	202505	310-51300-31200		*	450.00		
			ASSESSMENT BONDS 2020A2							
						AMTEC			900.00	001091
6/27/25	00041	5/27/25	19716	202505	320-53800-47100		*	375.00		
			LAKE MAINTENANCE MAY 25							
						AQUATIC WEED MANAGEMENT, INC			375.00	001092
6/27/25	00010	6/11/25	9101 690	202505	320-53800-43000		*	19.05		
			21421 LIMESTONE TRL							
		6/11/25	9101 690	202505	320-53800-43000		*	19.15		
			23131 SEAGRASS PT RET-PND							
		6/12/25	9101 537	202505	320-53800-43500		*	1,680.67		
			000 FOURSEASONS BLVD LITE							
		6/18/25	9100 861	202506	320-53800-43500		*	1,469.53		
			000 SAND HILL RD							
		6/26/25	9100 861	202505	320-53800-43500		*	3,917.61		
			000 SHADOW TREE LN							
						DUKE ENERGY			7,106.01	001093
6/27/25	00001	5/31/25	269	202505	320-53800-34100		*	524.75		
			MONTHLY MAINTENANCE MAY25							
		6/01/25	266	202506	320-53800-12000		*	1,549.83		
			FIELD MANAGEMENT - JUN 25							
		6/01/25	266	202506	320-53800-46400		*	175.49		
			IRRIGATION EQUIPMENT							

*** CHECK DATES 06/12/2025 - 07/07/2025 *** 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	#
		6/01/25	267	202506	310-51300-34000		*	3,750.00		
			MANAGEMENT FEES - JUN 25							
		6/01/25	267	202506	310-51300-35200		*	92.75		
			WEBSITE ADMIN - JUN 25							
		6/01/25	267	202506	310-51300-35100		*	162.33		
			INFORMATION TECH - JUN 25							
		6/01/25	267	202506	310-51300-31300		*	841.75		
			DISSEMINATION - JUN 25							
		6/01/25	267	202506	310-51300-51000		*	.33		
			OFFICE SUPPLIES							
		6/01/25	267	202506	310-51300-42000		*	68.87		
			POSTAGE							
		6/01/25	267	202506	310-51300-42500		*	9.30		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			7,175.40	001094
6/27/25	00002	6/09/25	140869	202505	310-51300-31500		*	5,748.50		
			GENERAL COUNSEL - MAY 25							
						LATHAM LUNA EDEN & BEAUDINE LLP			5,748.50	001095
6/27/25	00059	4/30/25	17816	202504	320-53800-46400		*	218.48		
			IRRIGATION REPAIRS							
		4/30/25	17817	202504	320-53800-46400		*	160.12		
			IRRIGATION REPAIRS							
		4/30/25	17818	202504	320-53800-46400		*	364.61		
			IRRIGATION REPAIRS							
		4/30/25	17820	202504	320-53800-46400		*	94.73		
			IRRIGATION REPAIRS							
		5/13/25	17915	202505	320-53800-46400		*	48.65		
			IRRIGATION REPAIRS							
		5/30/25	18348	202505	320-53800-46400		*	42.19		
			IRRIGATION REPAIRS							
		6/01/25	18213	202506	320-53800-46800		*	34,812.00		
			LANDSCAPE MAINT - JUN 25							
		6/04/25	18347	202506	320-53800-46400		*	52.25		
			IRRIGATION REPAIRS							
						PRINCE & SONS, INC.			35,793.03	001096
6/27/25	00011	6/09/25	18-021(9	202505	310-51300-31100		*	250.00		
			ENGINEERING FEE MAY25							
						POULOS & BENNETT			250.00	001097
6/27/25	00062	5/01/25	27464	202505	320-53800-46900		*	750.00		
			FOUNTAIN MAINT-MAY25							
						RESORT POOL SERVICES			750.00	001098

*** CHECK DATES 06/12/2025 - 07/07/2025 ***
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	#
6/27/25	00052	6/04/25	4513	202506	320-53800-47100			*	1,200.00		
			DISC POND MAINT - JUN 25								
		6/04/25	4513	202506	320-53800-47100			*	1,000.00		
			TILL POND - JUN 25								
							TOOLE'S TRACTOR SERVICES & H2O			2,200.00	001099
7/01/25	00009	6/24/25	00262245	202506	320-53800-43100			*	50,451.73		
			7700 FOUR SEASONS								
							TOHO WATER AUTHORITY			50,451.73	001100

TOTAL FOR BANK A 115,576.82

TOTAL FOR REGISTER 115,576.82

to be provided under separate cover

SECTION 3

Windward

Community Development District

Unaudited Financial Reporting

June 30, 2025

TABLE OF CONTENTS

Windward

Community Development District

Combined Balance Sheet

June 30, 2025

	General Fund	*Debt Service Fund*	*Capital Projects Fund*	*Capital Reserve Fund*	*Totals Governmental Funds*
Assets:					
Cash:					
Operating Account	$ 77,340	$ -	$ -	$ -	$ 77,340
State Board of Administration	$ 769,269	$ -	$ -	$ -	$ 769,269
Capital Reserve Account	$ -	$ -	$ -	$ 50,466	$ 50,466
Prepaid Expense	$ 956	$ -	$ -	$ -	$ 956
Due from Other	$ 135,657	$ -	$ -	$ -	$ 135,657
Due from General Fund	$ -	$ 2,903	$ -	$ -	$ 2,903
Investments					
Series 2018 A-1/A-2					
Reserve A-1	$ -	$ 121,438	$ -	$ -	$ 121,438
Reserve A-2	$ -	$ 145	$ -	$ -	$ 145
Revenue	$ -	$ 149,513	$ -	$ -	$ 149,513
Prepayment A-1	$ -	$ 11,904	$ -	$ -	$ 11,904
Construction	$ -	$ -	$ 5,921	$ -	$ 5,921
Series 2020 A-1/A-2					
Reserve A-1	$ -	$ 127,319	$ -	$ -	$ 127,319
Reserve A-2	$ -	$ 14,758	$ -	$ -	$ 14,758
Revenue	$ -	$ 332,119	$ -	$ -	$ 332,119
Prepayment A-1	$ -	$ 338	$ -	$ -	$ 338
Prepayment A-2	$ -	$ 233,758	$ -	$ -	$ 233,758
Construction	$ -	$ -	$ 2,760,510	$ -	$ 2,760,510
Cost of Issuance	$ -	$ -	$ 34,351	$ -	$ 34,351
Total Assets	**$ 983,222**	**$ 994,194**	**$ 2,800,782**	**$ 50,466**	**$ 4,828,664**
Liabilities:					
Accounts Payable	$ 49,624	$ -	$ -	$ -	$ 49,624
Due to Debt Service Fund	$ 2,903	$ -	$ -	$ -	$ 2,903
Total Liabilities	**$ 52,527**	**$ -**	**$ -**	**$ -**	**$ 52,527**
Fund Balances:					
Nonspendable:					
Prepaid Items	$ 956	$ -	$ -	$ -	$ 956
Restricted for:					
Debt Service	$ -	$ 994,194	$ -	$ -	$ 994,194
Capital Projects	$ -	$ -	$ 2,800,782	$ -	$ 2,800,782
Assigned for:					
Capital Reserves	$ -	$ -	$ -	$ 50,466	$ 50,466
Unassigned	$ 929,738	$ -	$ -	$ -	$ 929,738
Total Fund Balances	**$ 930,694**	**$ 994,194**	**$ 2,800,782**	**$ 50,466**	**$ 4,776,136**
Total Liabilities & Fund Balance	$ 983,222	$ 994,194	$ 2,800,782	$ 50,466	$ 4,828,664

Windward

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues				
Assessments - Tax Roll	$ 1,378,623	$ 1,378,623	$ 1,385,942	$ 7,319
Interest Income	$ -	$ -	$ 9,269	$ 9,269
Miscellaneous Revenue	$ 7,521	$ -	$ -	$ -
Total Revenues	**$ 1,386,144**	**$ 1,378,623**	**$ 1,395,211**	**$ 16,588**
Expenditures:				
General & Administrative:				
Supervisors Fees	$ 4,800	$ 3,600	$ -	$ 3,600
FICA Expense	$ 367	$ 275	$ -	$ 275
Engineering	$ 16,000	$ 12,000	$ 7,732	$ 4,268
Attorney	$ 25,000	$ 18,750	$ 31,623	$ (12,873)
Arbitrage	$ 900	$ 900	$ 1,350	$ (450)
Dissemination	$ 10,101	$ 7,576	$ 9,176	$ (1,600)
Annual Audit	$ 6,500	$ 6,500	$ 6,600	$ (100)
Trustee Fees	$ 8,008	$ 6,802	$ 6,802	$ -
Assessment Administration	$ 5,565	$ 5,565	$ 5,565	$ -
Management Fees	$ 45,000	$ 33,750	$ 33,750	$ -
Information Technology	$ 1,948	$ 1,461	$ 1,461	$ -
Website Maintenance	$ 1,113	$ 835	$ 835	$ -
Telephone	$ 125	$ 94	$ -	$ 94
Postage	$ 800	$ 800	$ 1,428	$ (628)
Travel Per Diem	$ 660	$ 495	$ -	$ 495
Printing & Binding	$ 500	$ 375	$ 335	$ 40
Insurance	$ 6,817	$ 6,817	$ 6,817	$ -
Legal Advertising	$ 1,500	$ 1,500	$ 1,686	$ (186)
Other Current Charges	$ 2,000	$ 1,500	$ 421	$ 1,079
Office Supplies	$ 150	$ 113	$ 2	$ 110
Property Appraiser	$ 500	$ 201	$ 201	$ -
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 138,529**	**$ 110,082**	**$ 115,957**	**$ (5,875)**

Windward

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Operation & Maintenance				
Field Expenditures				
Field Services	$ 18,598	$ 13,949	$ 13,948	$ -
Facility Maintenance	$ 18,500	$ 13,875	$ 4,354	$ 9,521
Electric	$ 160,009	$ 120,007	$ 98,906	$ 21,101
Water & Sewer	$ 602,808	$ 452,106	$ 467,657	$ (15,551)
Security Building Maintenance	$ 15,000	$ 11,250	$ 4,609	$ 6,641
Landscape Maintenance	$ 237,000	$ 177,750	$ 173,841	$ 3,909
Landscape Contingency	$ 50,000	$ 37,500	$ 3,238	$ 34,263
Property Insurance	$ 10,000	$ 10,000	$ 6,379	$ 3,621
Fountain Maintenance	$ 14,600	$ 10,950	$ 7,636	$ 3,314
Lake Maintenance	$ 22,100	$ 16,575	$ 11,800	$ 4,775
Irrigation Repairs	$ 30,000	$ 22,500	$ 10,370	$ 12,130
Roadway Maintenance	$ 9,000	$ 6,750	$ -	$ 6,750
Contingency	$ 10,000	$ 7,500	$ 4,993	$ 2,508
Total Operations & Maintenance Expenditures	**$ 1,197,615**	**$ 900,711**	**$ 807,731**	**$ 92,980**
Total Expenditures	**$ 1,336,144**	**$ 1,010,794**	**$ 923,688**	**$ 87,105**
Excess (Deficiency) of Revenues over Expenditures	$ 50,000		$ 471,523	
Other Financing Sources/(Uses)				
Transfer In/Out	$ (50,000)	$ (50,000)	$ (50,000)	$ -
Total Other Financing Sources/(Uses)	**$ (50,000)**	**$ (50,000)**	**$ (50,000)**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 421,523**	
Fund Balance - Beginning	$ -		$ 509,172	
Fund Balance - Ending	$ -		$ 930,694	

Windward

Community Development District

Debt Service Fund - Series 2018-A1

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues				
Assessments - 2018 A1 Tax Roll	$ 243,648	$ 243,648	$ 244,942	$ 1,294
Assessments - 2018 A1 Prepayment	$ -	$ -	$ 11,611	
Interest Income	$ 6,863	$ 6,863	$ 9,726	$ 2,863
Total Revenues	**$ 250,511**	**$ 250,511**	**$ 266,279**	**$ 4,157**
Expenditures:				
Series 2018A-1				
Interest - 11/1	$ 90,965	$ 90,965	$ 90,965	$ -
Principal - 5/1	$ 60,000	$ 60,000	$ 60,000	$ -
Interest - 5/1	$ 90,965	$ 90,965	$ 90,965	$ -
Total Expenditures	**$ 241,930**	**$ 241,930**	**$ 241,930**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 8,581		$ 24,349	
Fund Balance - Beginning	$ 135,308		$ 260,070	
Fund Balance - Ending	$ 143,889		$ 284,419	

Windward

Community Development District

Debt Service Fund - Series 2020-A1

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues				
Assessments - 2020 A1 Tax Roll	$ 255,379	$ 255,379	$ 255,828	$ 449
Interest Income	$ 10,876	$ 10,876	$ 15,853	$ 4,977
Total Revenues	**$ 266,255**	**$ 266,255**	**$ 271,681**	**$ 5,426**
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	$ 85,000	$ 85,000	$ -
Interest - 5/1	$ 85,726	$ 85,726	$ 85,389	$ 338
Total Expenditures	**$ 256,453**	**$ 256,453**	**$ 271,115**	**$ (15,000)**
Excess (Deficiency) of Revenues over Expenditures	$ 9,803		$ 566	
Fund Balance - Beginning	$ 120,934		$ 257,074	
Fund Balance - Ending	$ 130,736		$ 257,640	

Windward

Community Development District

Debt Service Fund - Series 2020-A2

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues				
Assessments - 2020 A2 Direct	$ 81,840	$ 25,740	$ 25,740	$ -
Assessments - Prepayments	$ -	$ -	$ 1,168,790	$ 1,168,790
Interest Income	$ 14,777	$ 12,171	$ 12,171	$ -
Total Revenues	**$ 96,617**	**$ 37,911**	**$ 1,206,701**	**$ 1,168,790**
Expenditures:				
Series 2020A-2				
Interest - 11/1	$ 40,920	$ 40,920	$ 31,130	$ 9,790
Special Call - 11/1	$ -	$ -	$ 245,000	$ (245,000)
Interest - 2/1	$ -	$ -	$ 5,610	$ (5,610)
Special Call - 2/1	$ -	$ -	$ 510,000	$ (510,000)
Interest - 5/1	$ 40,920	$ 40,920	$ 14,520	$ 26,400
Special Call - 5/1	$ -	$ -	$ 450,000	$ (450,000)
Total Expenditures	**$ 81,840**	**$ 81,840**	**$ 1,256,260**	**$ (1,174,420)**
Excess (Deficiency) of Revenues over Expenditures	$ 14,777		$ (49,559)	
Fund Balance - Beginning	$ 561,508		$ 501,694	
Fund Balance - Ending	$ 576,285		$ 452,135	

Windward

Community Development District

Capital Projects Fund - Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues				
Interest	$ -	$ -	$ 193	$ 193
Total Revenues	**$ -**	**$ -**	**$ 193**	**$ 193**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ 193	
Fund Balance - Beginning	$ -		$ 5,728	
Fund Balance - Ending	$ -		$ 5,921	

Windward

Community Development District

Capital Projects Fund - Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues				
Interest	$ -	$ -	$ 72,399	$ 72,399
Total Revenues	**$ -**	**$ -**	**$ 72,399**	**$ 72,399**
Expenditures:				
Capital Outlay	$ -	$ -	$ 816	$ (816)
Total Expenditures	**$ -**	**$ -**	**$ 816**	**$ (816)**
Excess Revenues (Expenditures)	$ -		$ 71,583	
Fund Balance - Beginning	$ -		$ 2,723,279	
Fund Balance - Ending	$ -		$ 2,794,861	

Windward

Community Development District

Capital Reserve

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues				
Interest	$ -	$ -	$ 466	$ 466
Total Revenues	**$ -**	**$ -**	**$ 466**	**$ 466**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ -		$ 466	
Other Financing Sources/(Uses)				
Transfer In (Out)	$ 50,000	$ 50,000	$ 50,000	$ -
Total Other Financing Sources (Uses)	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ -**
Net Change in Fund Balance	**$ 50,000**		**$ 50,466**	
Fund Balance - Beginning	$ -		$ -	
Fund Balance - Ending	$ 50,000		$ 50,466	

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	$ 971,245	$ 30,546	$ 31,235	$ 13,494	$ 40,859	$ 15,552	$ 13,359	$ -	$ -	$ -	$ 1,385,942
Interest Income	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,853	$ 3,284	$ 3,132	$ -	$ -	$ -	$ 9,269
Total Revenues	**$ -**	**$ 269,652**	**$ 971,245**	**$ 30,546**	**$ 31,235**	**$ 13,494**	**$ 43,712**	**$ 18,837**	**$ 16,491**	**$ -**	**$ -**	**$ -**	**$ 1,395,211**
Expenditures:													
General & Administrative:													
Supervisors Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FICA Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Engineering	$ 788	$ 175	$ 842	$ 1,728	$ 928	$ 501	$ 2,521	$ 250	$ -	$ -	$ -	$ -	$ 7,732
Attorney	$ 1,915	$ 2,048	$ -	$ 11,147	$ -	$ 5,228	$ 5,537	$ 5,749	$ -	$ -	$ -	$ -	$ 31,623
Arbitrage	$ -	$ 450	$ -	$ -	$ -	$ -	$ -	$ 900	$ -	$ -	$ -	$ -	$ 1,350
Dissemination	$ 1,442	$ 842	$ 842	$ 1,342	$ 842	$ 842	$ 1,342	$ 842	$ 842	$ -	$ -	$ -	$ 9,176
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ 6,600	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,600
Trustee Fees	$ -	$ 3,704	$ 3,098	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,802
Assessment Administration	$ 5,565	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,565
Management Fees	$ 3,750	$ 3,750	$ 3,750	$ 3,750	$ 3,750	$ 3,750	$ 3,750	$ 3,750	$ 3,750	$ -	$ -	$ -	$ 33,750
Information Technology	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ -	$ -	$ -	$ 1,461
Website Maintenance	$ 93	$ 93	$ 93	$ 93	$ 93	$ 93	$ 93	$ 93	$ 93	$ -	$ -	$ -	$ 835
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage	$ 82	$ 6	$ 145	$ 96	$ 214	$ 362	$ 292	$ 162	$ 69	$ -	$ -	$ -	$ 1,428
Travel Per Diem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Printing & Binding	$ 7	$ -	$ 154	$ 15	$ 22	$ 22	$ 23	$ 84	$ 9	$ -	$ -	$ -	$ 335
Insurance	$ 6,817	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,817
Legal Advertising	$ -	$ 759	$ 212	$ 461	$ -	$ 253	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,686
Other Current Charges	$ 41	$ 41	$ 41	$ 41	$ 78	$ 45	$ 44	$ 44	$ 44	$ -	$ -	$ -	$ 421
Office Supplies	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ 2
Property Appraiser	$ -	$ -	$ -	$ 201	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 201
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	**$ 20,838**	**$ 12,030**	**$ 9,339**	**$ 19,035**	**$ 6,089**	**$ 17,858**	**$ 13,763**	**$ 12,036**	**$ 4,969**	**$ -**	**$ -**	**$ -**	**$ 115,957**

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	$ 1,550	$ 1,550	$ 1,550	$ 1,550	$ 1,550	$ 1,550	$ 1,550	$ -	$ -	$ -	$ 13,948
Facility Maintenance	$ -	$ 1,699	$ -	$ 1,165	$ -	$ 465	$ 206	$ 820	$ -	$ -	$ -	$ -	$ 4,354
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Electric	$ 12,231	$ 12,186	$ 11,878	$ 11,107	$ 11,401	$ 11,526	$ 11,588	$ 15,520	$ 1,470	$ -	$ -	$ -	$ 98,906
Water & Sewer	$ 39,730	$ 114,498	$ 39,751	$ 38,672	$ 70,795	$ 54,012	$ 62,512	$ 53,202	$ (5,515)	$ -	$ -	$ -	$ 467,657
Security Building Maintenance	$ 387	$ 289	$ 24	$ 24	$ 359	$ 694	$ 24	$ 538	$ 2,270	$ -	$ -	$ -	$ 4,609
Landscape Maintenance	$ 19,737	$ 19,737	$ 19,737	$ 19,737	$ 19,737	$ 9,450	$ 18,090	$ 12,804	$ 34,812	$ -	$ -	$ -	$ 173,841
Landscape Contingency	$ -	$ -	$ -	$ 3,238	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,238
Property Insurance	$ 6,040	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 339	$ -	$ -	$ -	$ 6,379
Fountain Maintenance	$ 775	$ 775	$ 775	$ 798	$ 973	$ 798	$ 798	$ 1,943	$ -	$ -	$ -	$ -	$ 7,636
Lake Maintenance	$ 375	$ 2,575	$ 375	$ 2,575	$ 375	$ 2,575	$ 375	$ 375	$ 2,200	$ -	$ -	$ -	$ 11,800
Irrigation Repairs	$ 1,839	$ 686	$ 938	$ 1,050	$ 1,918	$ 649	$ 2,971	$ 91	$ 228	$ -	$ -	$ -	$ 10,370
Lighting Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Monument Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roadway Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ 2,533	$ 1,270	$ 470	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ -	$ -	$ -	$ 4,993
Total Operations & Maintenance Expenses	**$ 85,196**	**$ 155,265**	**$ 75,498**	**$ 80,035**	**$ 107,228**	**$ 81,839**	**$ 98,234**	**$ 86,962**	**$ 37,473**	**$ -**	**$ -**	**$ -**	**$ 807,731**
Total Expenditures	**$ 106,034**	**$ 167,295**	**$ 84,837**	**$ 99,070**	**$ 113,318**	**$ 99,697**	**$ 111,997**	**$ 98,998**	**$ 42,443**	**$ -**	**$ -**	**$ -**	**$ 923,688**
Excess (Deficiency) of Revenues over Expenditures	$ (106,034)	$ 102,357	$ 886,408	$ (68,524)	$ (82,083)	$ (136,203)	$ (68,285)	$ (80,161)	$ (25,952)	$ -	$ -	$ -	$ 421,523
Other Financing Sources/(Uses)													
Transfer In/Out	$ -	$ -	$ -	$ -	$ -	$ (50,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ (50,000)
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (50,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (50,000)**
Net Change in Fund Balance	**$ (106,034)**	**$ 102,357**	**$ 886,408**	**$ (68,524)**	**$ (82,083)**	**$ (186,203)**	**$ (68,285)**	**$ (80,161)**	**$ (25,952)**	**$ -**	**$ -**	**$ -**	**$ 371,523**

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	$121,438	
RESERVE FUND BALANCE	$121,438	
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)
PRINCIPAL PAYMENT - 05/01/25		($60,000)
CURRENT BONDS OUTSTANDING		**$3,135,000**

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	$127,319	
RESERVE FUND BALANCE	$127,319	
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)
PRINCIPAL PAYMENT - 05/01/25		($85,000)
CURRENT BONDS OUTSTANDING		**$3,895,000**

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	$14,520	
RESERVE FUND BALANCE	$14,758	
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 - 08/01/24		($445,000)
SPECIAL CALL - 11/01/24		($245,000)
SPECIAL CALL - 02/01/25		($510,000)
SPECIAL CALL - 05/01/25		($450,000)
CURRENT BONDS OUTSTANDING		**$210,000**

Windward

Community Development District

Special Assessment Receipts

Fiscal Year 2025

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

								ASSESSED THROUGH COUNTY		
							73.46%	12.98%	13.56%	100.00%
Date	*Distribution*	*Gross Amount*	*Discount/Penalty*	*Commission*	*Interest*	*Net Receipts*	*General Fund*	*S2018 A1 DSF Portion*	*S2020 A1 DSF Portion*	*Total*
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
12/11/24	ACH	$1,286,489.87	$0.00	($25,729.80)	$0.00	$1,260,760.07	$926,129.64	$163,677.93	$170,952.50	$1,260,760.07
12/20/24	ACH	$62,670.12	$0.00	($1,253.40)	$0.00	$61,416.72	$45,115.52	$7,973.41	$8,327.79	$61,416.72
01/09/25	ACH	$12,829.75	$0.00	($256.60)	$0.00	$12,573.15	$9,235.99	$1,632.31	$1,704.85	$12,573.15
01/09/25	ACH	$28,030.00	$0.00	($560.60)	$0.00	$27,469.40	$20,178.48	$3,566.21	$3,724.71	$27,469.40
01/28/25	ACH	$0.00	$0.00	$0.00	$1,540.27	$1,540.27	$1,131.45	$199.97	$208.85	$1,540.27
02/10/25	ACH	$909.98	$0.00	($18.20)	$0.00	$891.78	$655.08	$115.78	$120.92	$891.78
02/10/25	ACH	$42,478.43	$0.00	($849.57)	$0.00	$41,628.86	$30,579.74	$5,404.46	$5,644.66	$41,628.86
03/11/25	ACH	$900.22	$0.00	($18.00)	$0.00	$882.22	$648.07	$114.53	$119.62	$882.22
03/11/25	ACH	$17,843.83	$0.00	($356.88)	$0.00	$17,486.95	$12,845.57	$2,270.24	$2,371.14	$17,486.95
04/09/25	ACH	$13,236.25	$0.00	($264.73)	$0.00	$12,971.52	$9,528.62	$1,684.03	$1,758.87	$12,971.52
04/09/25	ACH	$43,345.32	$0.00	($866.90)	$0.00	$42,478.42	$31,203.82	$5,514.75	$5,759.85	$42,478.42
04/30/25	ACH	$0.00	$0.00	$0.00	$172.65	$172.65	$126.83	$22.41	$23.41	$172.65
05/12/25	ACH	$3,001.49	$0.00	($60.03)	$0.00	$2,941.46	$2,160.74	$381.87	$398.85	$2,941.46
05/12/25	ACH	$18,602.35	$0.00	($372.05)	$0.00	$18,230.30	$13,391.62	$2,366.75	$2,471.93	$18,230.30
06/09/25	ACH	$7,395.64	$0.00	($147.92)	$0.00	$7,247.72	$5,324.04	$940.93	$982.75	$7,247.72
06/16/25	ACH	$11,161.41	$0.00	($223.23)	$0.00	$10,938.18	$8,034.97	$1,420.05	$1,483.16	$10,938.18
	TOTAL	**$ 1,923,468.96**	**$ -**	**$ (38,469.39)**	**$ 1,712.92**	**$ 1,886,712.49**	**$ 1,385,942.03**	**$ 244,942.08**	**$ 255,828.38**	**$ 1,886,712.49**

101%	**Gross Percent Collected**
$ (9,967.87)	**Balance Remaining to Collect**

DIRECT BILL ASSESSMENTS

K. Hovnanian at Mystic Dunes, LLC					
			Net Assessments	$51,480.00	$51,480.00
Date Received	Due Date	Check No.	Net Assessed	Amount Received	Debt Service Fund 2020 A2
3/24/25	4/1/25	10270	$25,740.00	$25,740.00	$25,740.00
	10/1/25		$25,740.00		$0.00
			$ 51,480.00	**$ 25,740.00**	**$ 25,740.00**

Windward

Community Development District

Utility Schedule

Fiscal Year 2025

ACCOUNT#	SERVICE ADDRESS	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	TOTAL
	Toho Water Authority													
622453-033088619	7900 Four Seasons Even Boulevard Fountain	$92.45	$122.57	$141.13	$150.41	$159.69	$159.69	$164.33	$29.77	$18.17				$1,038.21
622453-033088639	7900 Four Seasons Odd Boulevard Fountain	$46.04	$50.65	$50.65	$46.01	$48.33	$43.69	$41.37	$39.05	$32.09				$397.88
622453-033089609	7980 Four Seasons Boulevard GH	$26.72	$28.05	$28.05	$28.05	$28.05	$28.05	$28.05	$28.05	$28.05				$251.12
622453-033278979	7700 Four Seasons Block Even	$51,015.41	$68,873.08	$48,855.58	$41,955.58	$57,315.58	$61,020.58	$60,833.08	$65,384.23	$50,451.73				$505,704.85
622453-033174559	0 Four Seasons Boulevard - Not on Autopay	$28,113.85	$45,423.95	$47,823.95	$44,831.42	$56,636.45	$49,736.45	$56,823.95	$46,548.95	$27,161.45				$403,100.42
	TOTALS	**$79,294.47**	**$114,498.30**	**$96,899.36**	**$87,011.47**	**$114,188.10**	**$110,988.46**	**$117,890.78**	**$112,030.05**	**$77,691.49**	**$0.00**	**$0.00**	**$0.00**	**$910,492.48**
	Duke Energy													
9100 8619 5059	24081 Sandy Creek Trl - Irrigation	$30.80	$30.80	$30.80	$30.80	$30.80	$30.80	$0.00	$30.80	$30.80				$246.40
9100 8619 5281	7980 Four Seasons Blvd - Guard House	$145.34	$146.38	$156.72	$166.38	$145.55	$167.73	$164.07	$204.26	$237.60				$1,534.03
9100 8619 5497	79811 Four Seasons Blvd, Entrance Lighting	$750.00	$702.63	$762.65	$618.08	$771.13	$796.33	$801.47	$783.15	$791.66				$6,777.10
9100 8619 5801	4 SEASONS PH1B SL	$1,704.42	$1,704.42	$1,542.59	$1,542.59	$1,584.50	$1,584.50	$1,584.50	$1,584.50	$1,462.29				$14,294.31
9100 8619 6042	7701 Four Seasons Blvd - Gate Entrance Light	$30.80	$30.80	$32.57	$31.20	$32.18	$33.20	$36.02	$34.21	$33.87				$294.85
9100 8619 6274	77001 Four Seasons Blvd Gate - Lite Irrigation	$60.14	$59.27	$64.54	$59.72	$61.53	$53.37	$49.03	$47.53	$48.69				$503.82
9100 8619 6513	17031 Key Bay Trail, Irrigation Timer	$30.80	$30.80	$30.80	$30.80	$30.80	$30.80	$61.60	$0.00	$30.80				$277.20
9100 8619 6761	78151 Four Seasons Blvd, Landscape Lighting	$49.73	$50.61	$55.19	$50.89	$52.85	$50.71	$47.37	$45.69	$46.86				$449.90
9100 8619 6977	000 Sand Hill Rd,Lite	$1,725.31	$1,725.31	$1,725.31	$1,538.96	$1,538.96	$1,591.74	$1,591.74	$1,591.74	$1,469.53				$14,498.60
9100 8619 7366	000 Shadow Tree Ln Lite	$4,220.57	$4,220.57	$4,220.57	$3,856.65	$3,914.66	$4,031.30	$4,031.30	$4,031.30	$3,917.61				$36,444.53
9100 8619 7572	0000 Four Seasons Blvd, Lite	$1,524.28	$1,524.28	$1,394.99	$1,394.99	$1,425.56	$1,425.56	$1,425.56	$1,425.56	$1,315.76				$12,856.54
9100 8619 7829	21051 Pebble Passage, Lite Irrigation	$61.77	$62.19	$66.06	$60.95	$62.88	$51.36	$45.69	$42.86	$44.03				$497.79
9100 8619 8052	79011 Hanson Bay Pl - Irrg	$30.80	$30.80	$30.80	$30.80	$30.80	$30.80	$30.80	$61.60	$30.80				$308.00
9101 5373 0124	000 Four Seasons Lite	$1,832.67	$1,832.67	$1,727.57	$1,656.51	$1,680.67	$1,609.61	$1,680.67	$1,680.67	$1,680.67				$15,381.71
9101 6904 8932	21421 Limestone Trl	$16.94	$16.94	$18.33	$18.85	$18.96	$19.05	$19.07	$19.05	$19.10				$166.29
9101 6905 1747	23131 Seagrass Pt RET-POND	$16.94	$17.34	$18.87	$18.81	$18.97	$19.02	$19.05	$19.15	$19.03				$167.18
	TOTALS	**$12,231.31**	**$12,185.81**	**$11,878.36**	**$11,106.98**	**$11,400.80**	**$11,525.88**	**$11,587.94**	**$11,602.07**	**$11,179.10**	**$0.00**	**$0.00**	**$0.00**	**$104,698.25**
	GRAND TOTAL	**$91,525.78**	**$126,684.11**	**$108,777.72**	**$98,118.45**	**$125,588.90**	**$122,514.34**	**$129,478.72**	**$123,632.12**	**$88,870.59**	**$0.00**	**$0.00**	**$0.00**	**$1,015,190.73**

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SECTION 4

NOTICE OF FISCAL YEAR 2026 MEETINGS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Windward Community Development District will hold their meetings for the remainder of **Fiscal Year 2026** at 7813 Four Seasons Blvd., Kissimmee, FL 34747 at **1:00 p.m. on the third Wednesday** of each month as follows:

October 15, 2025
November 19, 2025
December 17, 2025
January 21, 2026
February 18, 2026
March 18, 2026
April 15, 2026
May 20, 2026
June 17, 2026
July 15, 2026
August 19, 2026
September 16, 2026

In addition, the Board of Supervisors will conduct a workshop to discuss future agenda items at **10:00 a.m. on the third Wednesday** of each month at the above referenced address on the following dates:

October 15, 2025
November 19, 2025
December 17, 2025
January 21, 2026
February 18, 2026
March 18, 2026
April 15, 2026
May 20, 2026
June 17, 2026
July 15, 2026
August 19, 2026
September 16, 2026

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager, at 219 East Livingston Street, Orlando, FL 32801.

The meetings may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48)

hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

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

Governmental Management Services –
Central Florida, LLC
District Manager

SECTION 5

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

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

Goal 1.2: Notice of Meetings Compliance

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

Goal 1.3: Access to Records Compliance

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

2. Infrastructure and Facilities Maintenance

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

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

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

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

Memorandum

To: Board of Supervisors

From: District Management

Date: August 21, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

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

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

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

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

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

Exhibit A:

Goals, Objectives and Annual Reporting Form

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

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

Goal 1.2: Notice of Meetings Compliance

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

Goal 1.3: Access to Records Compliance

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

2. Infrastructure and Facilities Maintenance

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

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

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

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

SECTION D

Windward CDD Field Action Item Tracker

Start date	Action Item	Category	Responsibility	Status	End date	Notes
4/16/2025	**Front Entrance Landscape Enhancements Phase 1**	Landscaping	CDD	Completed	7/9/2025	First phase of the front entrance project is complete. Prince and Sons added extra rock and addressed other concerns of the board.
4/16/2025	**Golf Cart Path Median Landscape Enhancements Phase 1**	Landscaping	CDD	Completed	7/16/2025	Prince and Sons has completed working on the enhancements for the first phase of the Golf Cart path enhancements to improve safety for residents and overall aesthetics.
2/19/2025	**GMS Landscape Lighting Project**	Hardscaping	Developer / CDD	Completed	7/10/2025	The landscape light project has been completed in all areas. One light fixture at Old Lake Wilson Road will need to be replaced by KHOV due to faulty wiring.
4/16/2025	**Gate Repairs**	Hardscaping	CDD	Completed	7/11/2025	Sandhill Road exit gate was lifted to be more level, and a cap was installed. Old Lake Wilson Rd exit gate had the damaged magnetic loops replaced and has resumed normal operations. SOS systems were installed to be incompliance with county standards. Awaiting final inspections from the fire marshall.
7/1/2025	**Irrigation Frequency Adjustments**	Irrigation	CDD	Completed	7/9/2025	All CDD irrigation frequencies have been adjusted to account for the current increased rainfall. All irrigated bahia areas have been disabled and these will be monitored and adjusted in the future as needed.
3/12/2025	**Irrigation Assessment and Mapping Proposals**	Irrigation	CDD	Recieved Proposal	*m/d/yyyy*	Generated scope to have the entire irrigation system inspected and mapped out. Awaiting proposals for this work. Only recieved proposal from IMC, but continuing to gather additonal quotes.
2/10/2025	**Fencing Repairs behind Flora Pass**	Hardscaping	CDD	Awaiting Proposal	*m/d/yyyy*	40 vertical slats and 2 top rails need to be replaced on fencing behind 2033 Flora Pass Pl.
7/1/2025	**Irrigation Controller Mapping and Labeling**	Irrigation	CDD	In Progress	*m/d/yyyy*	Met with Prince and Sons to begin identifying all irrigation controller locations and labelling them. Subsequent meetings will follow and a full map will be generated for quick reference in the future.
7/9/2025	**Guardhouse Landscape Bed Enhacements**	Landscaping	CDD	Recieved Proposal	*m/d/yyyy*	Recieved proposal from Prince and Sons to redesign the area in front of the guardhouse to improve aestethic and reduce future maintenance cost.
7/14/2025	**Dog Park Gate Issues and Adjacent Pond Signage**	Hardscaping	CDD	In Progress	*m/d/yyyy*	Issues with the dog park gate were reported and are being investigated. No access signage around the ponds will be changed to the appropriate wildlife signage provided by the insurance carrier.
7/14/2025	Dog Park Fence Maintenance	Hardscaping	CDD	In Progress	*m/d/yyyy*	Portions of the top rails of the fence were repaired. Leaning fence post will be adjusted, and the tension on the gate latches will be adjust for proper operation. This should reduce safety concerns.
7/16/2025	**Hanson Bay Trail Sidewalk Grinding**	Hardscaping	CDD	Pending	*m/d/yyyy*	Resident reported lifting sidewalks that are in need of ginding. Verge area has no sod and the dirt is washing out into the street gutters and stormwater system. Recommend immediate repairs to the area.
1/15/2025	**Sod Issues throughout the community**	Landscaping	CDD	Pending	*m/d/yyyy*	Sodding Proposals being obtained for various locations throughout the community. ULS is currently revising their proposal to ensure an accurate amount. *** On hold and to be reviewed for developer contributions due to increased cost***
1/15/2025	**Tree Straightening Proposals**	Landscaping	CDD	Pending	*m/d/yyyy*	Tree Straightening Proposals being obtained for various locations throughout the community. ULS is currently revising their proposal to ensure an accurate amount. *** On hold and to be reviewed for developer contributions due to increased cost***
7/9/2025	**Sand Pierre Ct Landscaping Enhancements**	Landscaping	CDD	Awaiting Proposal	*m/d/yyyy*	Resdents complained about leaning trees and blocked sightlines. Planning to remove leaning trees and replace with Crepe Myrtles.