

*Windward
Community Development District*

Agenda

June 17, 2026

AGENDA

Windward

Community Development District

219 East Livingston Street, Orlando, FL 32801

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

June 10, 2026

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, June 17, 2026 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. Approval of Minutes of the May 20, 2026 Workshop and Board of Supervisors Meetings
6. Review and Ranking of Proposals Received for Security Services and Selection of Vendor
7. 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
 - D. Field Manager
 - i. Consideration of Proposal for Back Flow Repair
8. Other Business
9. Supervisors' Requests
10. Adjournment

MINUTES

*to be provided under
separate cover*

SECTION VI

Windward CDD - Security RFP 2026							
Firm Name	1- Personnel & Equipment (25 points possible)	2- Experience (25 points possible)	3- Understanding of Scope of Work (25 points possible)	4- Financial Capacity (10 points possible)	5- Price (10 points possible)	6- Reasonableness of Numbers (5 points possible)	TOTALS
APEX					9.4		
DSI					9.6		
FTI					9.2		
Weiser					10		

NAME:

SECTION VII

SECTION C

SECTION 1

Windward Community Development District

Summary of Check Register

May 7, 2026 to June 3, 2026

Fund	Date	Check No.'s	Amount
General Fund	5/12/26	1248-1252	\$ 109,767.85
	5/14/26	1253-1253	\$ 500,000.00
	5/26/26	1254-1266	\$ 143,871.98
	6/3/26	1267-1269	\$ 31,559.00
Total Amount			\$ 785,198.83

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO... DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/12/26	00010	5/06/26	6513-04.	202604	320-53800-43000				17031 KEY BAY TRL	*	30.80		
5/07/26		5497-04.	202604	320-53800-43000					79811 FOUR SEASONS ENT	*	373.36		
5/07/26		6042-04.	202604	320-53800-43000					7701 FOUR SEASONS BLVD	*	31.51		
5/07/26		7572-04.	202604	320-53800-43500					000 FOURSEASONS BLVD LITE	*	1,402.69		
5/11/26		5059-04.	202604	320-53800-43000					24081 SANDY CREEK TRAIL	*	30.80		
5/11/26		5281-04.	202604	320-53800-43000					7980 FOUR SEASONS BLVD	*	139.39		
5/11/26		6274-04.	202604	320-53800-43000					77001 FOUR SEASONS BLVD	*	43.73		
5/11/26		6761-04.	202604	320-53800-43000					78151 FOUR SEASONS BLVD	*	43.46		
5/11/26		7829-04.	202604	320-53800-43000					78151 FOUR SEASONS BLVD	*	39.95		
5/11/26		8052-04.	202604	320-53800-43000					79011 HANSON BAY PL	*	30.80		
5/12/26		1747-04.	202604	320-53800-43000					23131 SEAGRASS PT RET-PND	*	19.72		
5/12/26		8932-04.	202604	320-53800-43000					21421 LIMESTONE TRL	*	19.75		
DUKE ENERGY											2,205.96	001248	
5/12/26	00004	3/10/26	OSA25203	202605	310-51300-48000				RFP SECURITY	*	236.05		
ORLANDO SENTINEL											236.05	001249	
5/12/26	00009	4/29/26	4559-04.	202604	320-53800-43100				0 FOUR SEASONS BLVD	*	22,015.23		
4/29/26		8619-04.	202604	320-53800-43100					7980 FOUR SEASONS	*	36.95		
4/29/26		8639-04.	202604	320-53800-43100					7900 FOURSEASONS BLVD ODD	*	17.03		
4/29/26		9609-04.	202604	320-53800-43100					7980 FOUR SEASONS BLVD GH	*	30.15		
TOHO WATER AUTHORITY											22,099.36	001250	
5/12/26	00060	5/11/26	51126	202605	300-58100-10000				FY26 CAP TRANSFER	*	50,000.00		
WINDWARD CDD BANK UNITED											50,000.00	001251	
5/12/26	00025	5/11/26	51126	202605	300-20700-10000				ASSESSMENT TXFR - S2018	*	17,065.85		

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/11/26		51126	202605 300-20700-10000	ASSESSMENT TXFR - S2020	*	18,160.63	
				WINDWARD CDD/US BANK			35,226.48 001252
5/14/26	00061	5/13/26 51326	202605 300-15100-10000	TXFR EXCESS FUNDS TO SBA	*	500,000.00	
				STATE BOARD OF ADMINISTRATION C/O			500,000.00 001253
5/26/26	00014	4/01/26 258807	202605 320-53800-47000	WI-PAK MONTHLY SVC APR26	*	120.00	
		5/01/26 258944	202605 320-53800-57400	GATE SERVICE	*	64.34	
				ACCESS CONTROL SYSTEMS LLC			184.34 001254
5/26/26	00041	4/30/26 21727	202605 320-53800-47100	LAKE MAINTENANCE APR26	*	375.00	
				AQUATIC WEED MANAGEMENT, INC			375.00 001255
5/26/26	00010	5/13/26 0124-04.	202605 320-53800-43500	000 SHADOW TREE LN	*	1,662.60	
		5/13/26 5801-04.	202605 320-53800-43500	4 SEASONS PH1B SL	*	1,553.14	
		5/18/26 6977-05.	202605 320-53800-43500	000 SAND HILL RD	*	1,552.21	
				DUKE ENERGY			4,767.95 001256
5/26/26	00018	4/14/26 27	202605 310-51300-31301	AMORT SCHED 2020A-1	*	500.00	
				DISCLOSURE SERVICES LLC			500.00 001257
5/22/26	99999	5/22/26 VOID	202605 000-00000-00000	VOID CHECK	C	.00	
				*****INVALID VENDOR NUMBER*****			.00 001258
5/26/26	00001	2/28/26 300	202605 320-53800-34100	GENERAL REPAIRS	*	1,481.60	
		4/01/26 302	202605 320-53800-12000	FIELD MANAGEMENT - APR 26	*	2,000.00	
		4/01/26 303	202605 310-51300-34000	MANAGEMENT FEES - APR 26	*	4,583.33	
		4/01/26 303	202605 310-51300-35200	WEBSITE ADMIN - APR 26	*	92.75	
		4/01/26 303	202605 310-51300-35100	INFORMATION TECH - APR 26	*	162.33	
		4/01/26 303	202605 310-51300-31300	DISSEMINATION - APR 26	*	841.75	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/01/26		303	202605	310-51300-51000					OFFICE SUPPLIES	*	.30		
4/01/26		303	202605	310-51300-42000					POSTAGE	*	7.40		
4/01/26		303	202605	310-51300-42500					COPIES	*	42.75		
5/01/26		304	202605	320-53800-12000					FIELD MANAGEMENT - MAY 26	*	2,000.00		
5/01/26		305	202605	310-51300-34000					MANAGEMENT FEES - MAY 26	*	4,583.33		
5/01/26		305	202605	310-51300-35200					WEBSITE ADMIN - MAY 26	*	92.75		
5/01/26		305	202605	310-51300-35100					INFORMATION TECH - MAY 26	*	162.33		
5/01/26		305	202605	310-51300-31300					DISSEMINATION - MAY 26	*	841.75		
5/01/26		305	202605	310-51300-51000					OFFICE SUPPLIES	*	.39		
5/01/26		305	202605	310-51300-42000					POSTAGE	*	215.12		
5/01/26		305	202605	310-51300-42500					COPIES	*	90.00		
GOVERNMENTAL MANAGEMENT SERVICES-CF											17,197.88	001259	
5/26/26	00002	4/13/26	152139	202605	310-51300-31500				GENERAL COUNSEL - MAR 26	*	2,469.70		
		4/13/26	152140	202605	310-51300-31500				CONSTRUCT DEFECTS MAR26	*	608.00		
		4/13/26	152141	202605	310-51300-31500				JUNIPER CLAIM MAR26	*	2,946.45		
LATHAM LUNA EDEN & BEAUDINE LLP											6,024.15	001260	
5/26/26	00070	3/31/26	228376	202605	310-51300-31100				ENGINEERING FEE FEB26	*	2,252.50		
PEGASUS ENGINEERING, LLC											2,252.50	001261	
5/22/26	99999	5/22/26	VOID	202605	000-00000-00000				VOID CHECK	C	.00		
*****INVALID VENDOR NUMBER*****											.00	001262	
5/26/26	00059	9/30/25	20397	202605	320-53800-46400				IRRIGATION REPAIRS	*	972.10		
		2/27/26	23560	202605	320-53800-46400				IRRIGATION REPAIRS	*	47.91		
		2/27/26	23561	202605	320-53800-46400				IRRIGATION REPAIRS	*	90.71		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/27/26		23562		202605	320	53800	46400		IRRIGATION REPAIRS	*	96.49		
2/27/26		23563		202605	320	53800	46400		IRRIGATION REPAIRS	*	58.86		
2/27/26		23564		202605	320	53800	46400		IRRIGATION REPAIRS	*	47.91		
3/01/26		22467		202605	320	53800	46800		LANDSCAPE MAINT - MAR 26	*	13,337.00		
4/01/26		23148		202605	320	53800	46800		LANDSCAPE MAINT - APR 26	*	13,337.00		
4/13/26		23368		202605	320	53800	46700		TREE TRIMMING FTAIL PALMS	*	53,000.00		
4/15/26		23422		202605	320	53800	46400		IRRIGATION REPAIRS	*	786.86		
4/15/26		23447		202605	320	53800	46400		IRRIGATION REPAIRS	*	2,323.67		
4/30/26		23688		202605	320	53800	46700		PLANT REPLACEMENT	*	24,830.00		
5/01/26		23875		202605	320	53800	46400		IRRIGATION REPAIRS	*	35.00		
5/01/26		23876		202605	320	53800	46400		IRRIGATION REPAIRS	*	41.65		
5/01/26		23880		202605	320	53800	46701		TREE REMOVAL	*	425.00		
PRINCE & SONS, INC.											109,430.16	001263	
5/26/26	00011	3/03/26	20500021	202605	310	51300	31100		ENGINEERING FEE FEB26	*	190.00		
PAPE DAWSON CONSULTING ENGINEERS											190.00	001264	
5/26/26	00062	5/01/26	31783	202605	320	53800	46900		FOUNTAIN MAINT - MAY 26	*	750.00		
RESORT POOL SERVICES											750.00	001265	
5/26/26	00052	4/29/26	6111	202605	320	53800	47100		DISC POND MAINT - APR 26	*	1,200.00		
5/26/26	00052	4/29/26	6111	202605	320	53800	47100		TILL POND - APR 26	*	1,000.00		
TOOLE'S TRACTOR SERVICES & H2O											2,200.00	001266	
6/03/26	00010	5/28/26	7366-05.000	202605	320	53800	43500		SHADOW TREE LN	*	4,132.48		
DUKE ENERGY											4,132.48	001267	
6/03/26	00069	5/05/26	1025928	202605	320	53800	57400		GUARDHOUSE LADDER	*	4,912.49		
INDUSTRIAL PRODUCTS LIMITED LLC											4,912.49	001268	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/03/26	00009	5/21/26 8979-05.	202605 320-53800-43100	TOHO WATER AUTHORITY	*	22,514.03	22,514.03 001269
						TOTAL FOR BANK A	785,198.83
						TOTAL FOR REGISTER	785,198.83

SECTION 3

Windward
Community Development District

Unaudited Financial Reporting
May 31, 2026



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Windward
Community Development District
Combined Balance Sheet
May 31, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:					
Cash:					
Operating Account	\$ 264,642	\$ -	\$ -	\$ -	\$ 264,642
State Board of Administration	\$ 1,083,217	\$ -	\$ -	\$ -	\$ 1,083,217
Capital Reserve Account	\$ -	\$ -	\$ -	\$ 102,107	\$ 102,107
Prepaid Expense	\$ 1,053	\$ -	\$ -	\$ -	\$ 1,053
Due from Other	\$ 50,053	\$ -	\$ -	\$ -	\$ 50,053
Investments					
Series 2018 A-1/A-2					
Reserve A-1	\$ -	\$ 119,413	\$ -	\$ -	\$ 119,413
Reserve A-2	\$ -	\$ 145	\$ -	\$ -	\$ 145
Revenue	\$ -	\$ 154,095	\$ -	\$ -	\$ 154,095
Prepayment A-1	\$ -	\$ 1,589	\$ -	\$ -	\$ 1,589
Construction	\$ -	\$ -	\$ 6,132	\$ -	\$ 6,132
Series 2020 A-1/A-2					
Reserve A-1	\$ -	\$ 127,319	\$ -	\$ -	\$ 127,319
Revenue	\$ -	\$ 386,291	\$ -	\$ -	\$ 386,291
Construction	\$ -	\$ -	\$ 2,893,197	\$ -	\$ 2,893,197
Total Assets	\$ 1,398,965	\$ 788,850	\$ 2,899,329	\$ 102,107	\$ 5,189,251
Liabilities:					
Accounts Payable	\$ 57,653	\$ -	\$ -	\$ -	\$ 57,653
Total Liabilities	\$ 57,653	\$ -	\$ -	\$ -	\$ 57,653
Fund Balances:					
Nonspendable:					
Prepaid Items	\$ 1,053	\$ -	\$ -	\$ -	\$ 1,053
Restricted for:					
Debt Service	\$ -	\$ 788,850	\$ -	\$ -	\$ 788,850
Capital Projects	\$ -	\$ -	\$ 2,899,329	\$ -	\$ 2,899,329
Assigned for:					
Capital Reserves	\$ -	\$ -	\$ -	\$ 102,107	\$ 102,107
Unassigned	\$ 1,340,260	\$ -	\$ -	\$ -	\$ 1,340,260
Total Fund Balances	\$ 1,341,312	\$ 788,850	\$ 2,899,329	\$ 102,107	\$ 5,131,599
Total Liabilities & Fund Balance	\$ 1,398,965	\$ 788,850	\$ 2,899,329	\$ 102,107	\$ 5,189,251

Windward
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Forecast #1	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
Revenues				
Assessments - Tax Roll	\$ 1,378,623	\$ 1,378,623	\$ 1,377,321	\$ (1,302)
Interest Income	\$ -	\$ -	\$ 23,383	\$ 23,383
Total Revenues	\$ 1,378,623	\$ 1,378,623	\$ 1,400,705	\$ 22,082
Expenditures:				
General & Administrative:				
Supervisors Fees	\$ 12,000	\$ 8,000	\$ -	\$ 8,000
FICA Expense	\$ 500	\$ 333	\$ -	\$ 333
Engineering	\$ 16,000	\$ 10,667	\$ 3,250	\$ 7,417
Attorney	\$ 50,000	\$ 33,333	\$ 25,942	\$ 7,392
Arbitrage	\$ 900	\$ -	\$ -	\$ -
Dissemination	\$ 10,101	\$ 6,734	\$ 6,734	\$ -
Reamortization Schedules	\$ -	\$ -	\$ 750	\$ (750)
Annual Audit	\$ 6,500	\$ 6,500	\$ 6,700	\$ (200)
Trustee Fees	\$ 8,008	\$ 8,008	\$ 8,443	\$ (435)
Assessment Administration	\$ 5,565	\$ 5,565	\$ 5,565	\$ -
Management Fees	\$ 55,000	\$ 36,667	\$ 36,667	\$ -
Information Technology	\$ 1,948	\$ 1,299	\$ 1,299	\$ -
Website Maintenance	\$ 1,113	\$ 742	\$ 742	\$ -
Telephone	\$ 125	\$ 83	\$ -	\$ 83
Postage	\$ 800	\$ 533	\$ 749	\$ (215)
Travel Per Diem	\$ 660	\$ 440	\$ -	\$ 440
Printing & Binding	\$ 500	\$ 333	\$ 254	\$ 79
Insurance	\$ 6,817	\$ 6,817	\$ 7,028	\$ (211)
Legal Advertising	\$ 1,500	\$ 1,000	\$ 733	\$ 267
Other Current Charges	\$ 2,000	\$ 1,333	\$ 326	\$ 1,008
Office Supplies	\$ 150	\$ 100	\$ 331	\$ (231)
Property Appraiser	\$ 500	\$ 500	\$ 500	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 180,862	\$ 129,163	\$ 106,185	\$ 22,977

Windward
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Forecast #1 Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Operation & Maintenance				
Field Expenditures				
Field Services	\$ 24,000	\$ 16,000	\$ 16,000	\$ -
Facility Maintenance	\$ 18,500	\$ 12,333	\$ 2,858	\$ 9,475
Electric	\$ 160,009	\$ 106,673	\$ 76,106	\$ 30,567
Water & Sewer	\$ 300,000	\$ 200,000	\$ 123,528	\$ 76,472
Security Building Maintenance	\$ 15,000	\$ 10,000	\$ 20,605	\$ (10,605)
Landscape Maintenance	\$ 260,000	\$ 173,333	\$ 105,259	\$ 68,074
Landscape Contingency	\$ 149,552	\$ 99,701	\$ 141,745	\$ (42,044)
Property Insurance	\$ 10,000	\$ 10,000	\$ 6,889	\$ 3,111
Fountain Maintenance	\$ 14,600	\$ 9,733	\$ 6,550	\$ 3,183
Lake Maintenance	\$ 22,100	\$ 14,733	\$ 11,425	\$ 3,308
Irrigation Repairs	\$ 100,000	\$ 66,667	\$ 11,473	\$ 55,193
Roadway Maintenance	\$ 9,000	\$ 6,000	\$ -	\$ 6,000
Sidewalk Repair	\$ -	\$ -	\$ 45,646	\$ (45,646)
Contingency	\$ 65,000	\$ 43,333	\$ 14,608	\$ 28,725
Total Operations & Maintenance Expenditures	\$ 1,147,761	\$ 768,507	\$ 582,693	\$ 185,814
Total Expenditures	\$ 1,328,623	\$ 897,670	\$ 688,878	\$ 208,792
Excess (Deficiency) of Revenues over Expenditures	\$ 50,000		\$ 711,826	
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	\$ -		\$ 661,826	
Fund Balance - Beginning	\$ -		\$ 679,486	
Fund Balance - Ending	\$ -		\$ 1,341,312	

Windward
Community Development District
Debt Service Fund - Series 2018-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Assessments - 2018 A1 Tax Roll	\$ 243,648	\$ 243,648	\$ 238,911	\$ (4,737)
Interest Income	\$ 6,484	\$ 6,484	\$ 7,727	\$ 1,243
Total Revenues	\$ 250,132	\$ 250,132	\$ 246,638	\$ (3,494)
Expenditures:				
Series 2018A-1				
Interest - 11/1	\$ 89,005	\$ 89,005	\$ 89,005	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 50,000	\$ (50,000)
Principal - 5/1	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
Interest - 5/1	\$ 89,005	\$ 87,565	\$ 87,565	\$ -
Total Expenditures	\$ 243,010	\$ 241,570	\$ 291,570	\$ (50,000)
Excess (Deficiency) of Revenues over Expenditures	\$ 7,122		\$ (44,932)	
Fund Balance - Beginning	\$ 151,223		\$ 320,173	
Fund Balance - Ending	\$ 158,345		\$ 275,241	

Windward
Community Development District
Debt Service Fund - Series 2020-A1
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Assessments - 2020 A1 Tax Roll	\$ 255,379	\$ 255,379	\$ 254,237	\$ (1,142)
Interest Income	\$ 10,568	\$ 10,568	\$ 18,443	\$ 7,874
Total Revenues	\$ 265,948	\$ 265,948	\$ 272,680	\$ 6,732
Expenditures:				
Series 2020A-1				
Interest - 11/1	\$ 84,114	\$ 84,114	\$ 84,114	\$ -
Principal - 5/1	\$ 85,000	\$ 85,000	\$ 85,000	\$ -
Interest - 5/1	\$ 84,114	\$ 84,114	\$ 84,114	\$ -
Total Expenditures	\$ 253,228	\$ 253,228	\$ 458,228	\$ (205,000)
Excess (Deficiency) of Revenues over Expenditures	\$ 12,720		\$ (185,548)	
Fund Balance - Beginning	\$ 135,605		\$ 699,157	
Fund Balance - Ending	\$ 148,325		\$ 513,610	

Windward
Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Interest	\$ -	\$ -	\$ 147	\$ 147
Total Revenues	\$ -	\$ -	\$ 147	\$ 147
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 147	
Fund Balance - Beginning	\$ -		\$ 5,984	
Fund Balance - Ending	\$ -		\$ 6,132	

Windward
Community Development District
Capital Projects Fund - Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Interest	\$ -	\$ -	\$ 69,539	\$ 69,539
Total Revenues	\$ -	\$ -	\$ 69,539	\$ 69,539
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 69,539	
Fund Balance - Beginning	\$ -		\$ 2,823,658	
Fund Balance - Ending	\$ -		\$ 2,893,197	

Windward
Community Development District
Capital Reserve
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Interest	\$ 311	\$ 311	\$ 1,175	\$ 864
Total Revenues	\$ 311	\$ 311	\$ 1,175	\$ 864
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 311		\$ 1,175	
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	\$ 50,311		\$ 51,175	
Fund Balance - Beginning	\$ 277,041		\$ 50,932	
Fund Balance - Ending	\$ 327,352		\$ 102,107	

Windward
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - Tax Roll	\$ -	\$ 257,156	\$ 981,571	\$ 40,210	\$ 31,280	\$ 12,287	\$ 36,673	\$ 18,144	\$ -	\$ -	\$ -	\$ -	\$ 1,377,321
Interest Income	\$ 2,067	\$ 1,942	\$ 1,938	\$ 3,221	\$ 3,367	\$ 3,622	\$ 3,517	\$ 3,710	\$ -	\$ -	\$ -	\$ -	\$ 23,383
Total Revenues	\$ 2,067	\$ 259,098	\$ 983,508	\$ 43,432	\$ 34,647	\$ 15,910	\$ 40,190	\$ 21,854	\$ -	\$ -	\$ -	\$ -	\$ 1,400,705
Expenditures:													
General & Administrative:													
Supervisors Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,443	\$ -	\$ -	\$ -	\$ -	\$ 3,250
Attorney	\$ 5,093	\$ 2,561	\$ 3,533	\$ -	\$ -	\$ 3,601	\$ 5,131	\$ 6,024	\$ -	\$ -	\$ -	\$ -	\$ 25,942
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 842	\$ 842	\$ 842	\$ 842	\$ -	\$ 842	\$ 842	\$ 1,684	\$ -	\$ -	\$ -	\$ -	\$ 6,734
Reamortization Schedules	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 750
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 6,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,700
Trustee Fees	\$ 956	\$ 4,074	\$ 3,412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,443
Assessment Administration	\$ 5,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,565
Management Fees	\$ 4,583	\$ 4,583	\$ 4,583	\$ 4,583	\$ -	\$ 4,583	\$ 4,583	\$ 9,167	\$ -	\$ -	\$ -	\$ -	\$ 36,667
Information Technology	\$ 162	\$ 162	\$ 162	\$ 162	\$ -	\$ 162	\$ 162	\$ 325	\$ -	\$ -	\$ -	\$ -	\$ 1,299
Website Maintenance	\$ 93	\$ 93	\$ 93	\$ 93	\$ -	\$ 93	\$ 93	\$ 186	\$ -	\$ -	\$ -	\$ -	\$ 742
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 176	\$ 62	\$ 4	\$ 87	\$ -	\$ 14	\$ 183	\$ 223	\$ -	\$ -	\$ -	\$ -	\$ 749
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Binding	\$ 12	\$ 16	\$ 18	\$ 59	\$ -	\$ 9	\$ 7	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ 254
Insurance	\$ 7,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,028
Legal Advertising	\$ -	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236	\$ -	\$ -	\$ -	\$ -	\$ 733
Other Current Charges	\$ 38	\$ -	\$ 35	\$ 51	\$ 40	\$ 44	\$ 76	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ 326
Office Supplies	\$ 328	\$ 1	\$ 0	\$ 1	\$ -	\$ 1	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 331
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 26,109	\$ 12,890	\$ 12,682	\$ 5,878	\$ 6,740	\$ 9,848	\$ 11,078	\$ 20,960	\$ -	\$ -	\$ -	\$ -	\$ 106,185

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	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000
Facility Maintenance	\$ -	\$ 907	\$ -	\$ 470	\$ -	\$ -	\$ -	\$ 1,482	\$ -	\$ -	\$ -	\$ -	\$ 2,858
Electric	\$ 10,358	\$ 10,335	\$ 15,744	\$ 2,460	\$ 5,350	\$ 8,611	\$ 12,158	\$ 11,091	\$ -	\$ -	\$ -	\$ -	\$ 76,106
Water & Sewer	\$ 15,999	\$ 16,560	\$ 13,309	\$ 15,105	\$ 15,263	\$ 7,124	\$ 22,943	\$ 17,226	\$ -	\$ -	\$ -	\$ -	\$ 123,528
Security Building Maintenance	\$ 7,988	\$ 1,364	\$ 1,870	\$ 265	\$ 1,794	\$ -	\$ 2,348	\$ 4,977	\$ -	\$ -	\$ -	\$ -	\$ 20,605
Landscape Maintenance	\$ 15,037	\$ 15,037	\$ 15,037	\$ 15,037	\$ -	\$ 3,400	\$ 15,037	\$ 26,674	\$ -	\$ -	\$ -	\$ -	\$ 105,259
Landscape Contingency	\$ 16,330	\$ 11,175	\$ 12,510	\$ 2,875	\$ -	\$ -	\$ 20,600	\$ 78,255	\$ -	\$ -	\$ -	\$ -	\$ 141,745
Property Insurance	\$ 6,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,889
Fountain Maintenance	\$ 1,300	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 6,550
Lake Maintenance	\$ 2,575	\$ 375	\$ 2,575	\$ 375	\$ -	\$ 2,575	\$ 375	\$ 2,575	\$ -	\$ -	\$ -	\$ -	\$ 11,425
Irrigation Repairs	\$ 336	\$ 861	\$ 456	\$ 655	\$ 2,818	\$ -	\$ 1,846	\$ 4,501	\$ -	\$ -	\$ -	\$ -	\$ 11,473
Roadway Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Repair	\$ -	\$ 11,411	\$ -	\$ 34,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,646
Contingency	\$ 120	\$ 120	\$ 280	\$ 120	\$ 3,628	\$ 120	\$ 10,100	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ 14,608
Total Operations & Maintenance Expenses	\$ 78,932	\$ 70,894	\$ 64,531	\$ 74,346	\$ 29,604	\$ 24,580	\$ 88,156	\$ 151,650	\$ -	\$ -	\$ -	\$ -	\$ 582,693
Total Expenditures	\$ 105,041	\$ 83,784	\$ 77,214	\$ 80,223	\$ 36,344	\$ 34,428	\$ 99,234	\$ 172,611	\$ -	\$ -	\$ -	\$ -	\$ 688,878
Excess (Deficiency) of Revenues over Expenditures	\$ (102,974)	\$ 175,314	\$ 906,295	\$ (36,792)	\$ (1,697)	\$ (18,518)	\$ (59,044)	\$ (150,757)	\$ -	\$ -	\$ -	\$ -	\$ 711,826
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	\$ (102,974)	\$ 175,314	\$ 906,295	\$ (36,792)	\$ (1,697)	\$ (18,518)	\$ (59,044)	\$ (200,757)	\$ -	\$ -	\$ -	\$ -	\$ 661,826

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	\$119,413	
RESERVE FUND BALANCE	\$119,413	
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)
SPECIAL CALL - 08/01/25		(\$15,000)
SPECIAL CALL - 11/01/25		(\$50,000)
CURRENT BONDS OUTSTANDING		\$3,070,000

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	\$120,375	
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)
SPECIAL CALL - 5/1/26		(\$205,000)
CURRENT BONDS OUTSTANDING		\$3,690,000

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	\$0	
RESERVE FUND BALANCE	\$0	
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)
SPECIAL CALL - 08/01/25		(\$210,000)
CURRENT BONDS OUTSTANDING		\$0

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	\$ 123	\$ 141	\$ 150	\$ 160	\$ 160	\$ 164	\$ 30	\$ 18	\$ 16	\$ 18	\$ 23	\$ 1,095
622453-033088639	7900 Four Seasons Odd Boulevard Fountain	\$ 46	\$ 51	\$ 51	\$ 46	\$ 48	\$ 44	\$ 41	\$ 39	\$ 32	\$ 34	\$ 32	\$ 34	\$ 499
622453-033089609	7980 Four Seasons Boulevard GH	\$ 27	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 25	\$ 332
622453-033278979	7700 Four Seasons Block Even	\$ 25,508	\$ 34,437	\$ 24,428	\$ 20,978	\$ 28,658	\$ 30,510	\$ 30,417	\$ 32,692	\$ 25,226	\$ 15,611	\$ 9,773	\$ 7,651	\$ 285,888
622453-033174559	0 Four Seasons Boulevard	\$ 14,057	\$ 22,712	\$ 23,912	\$ 22,416	\$ 28,318	\$ 24,868	\$ 28,412	\$ 23,274	\$ 13,581	\$ 9,587	\$ 7,580	\$ 5,930	\$ 224,646
TOTALS		\$ 39,730	\$ 57,350	\$ 48,560	\$ 43,618	\$ 57,212	\$ 55,610	\$ 59,062	\$ 56,063	\$ 38,885	\$ 25,276	\$ 17,431	\$ 13,663	\$ 512,460
Duke Energy														
9100 8619 5059	24081 Sandy Creek Trl - Irrigation	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ -	\$ 31	\$ 31	\$ -	\$ 31	\$ 31	\$ 308
9100 8619 5281	7980 Four Seasons Blvd - Guard House	\$ 145	\$ 146	\$ 157	\$ 166	\$ 146	\$ 168	\$ 164	\$ 204	\$ 238	\$ 238	\$ 241	\$ 202	\$ 2,215
9100 8619 5497	79811 Four Seasons Blvd, Entrance Lighting	\$ 750	\$ 703	\$ 763	\$ 618	\$ 771	\$ 796	\$ 801	\$ 783	\$ 792	\$ 903	\$ 815	\$ 713	\$ 9,208
9100 8619 5801	4 SEASONS PHIB SL	\$ 1,704	\$ 1,704	\$ 1,543	\$ 1,543	\$ 1,585	\$ 1,585	\$ 1,585	\$ 1,585	\$ 1,462	\$ 1,585	\$ 1,585	\$ 1,585	\$ 19,049
9100 8619 6042	7701 Four Seasons Blvd - Gate Entrance Light	\$ 31	\$ 31	\$ 33	\$ 31	\$ 32	\$ 33	\$ 36	\$ 34	\$ 34	\$ 36	\$ 35	\$ 36	\$ 401
9100 8619 6274	77001 Four Seasons Blvd Gate - Lite Irrigation	\$ 60	\$ 59	\$ 65	\$ 60	\$ 62	\$ 53	\$ 49	\$ 48	\$ 49	\$ 48	\$ 51	\$ 51	\$ 654
9100 8619 6513	17031 Key Bay Trail, Irrigation Timer	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 62	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ 277
9100 8619 6761	78151 Four Seasons Blvd, Landscape Lighting	\$ 50	\$ 51	\$ 55	\$ 51	\$ 53	\$ 51	\$ 47	\$ 46	\$ 47	\$ 45	\$ 50	\$ 50	\$ 595
9100 8619 6977	000 Sand Hill Rd, Lite	\$ 1,725	\$ 1,725	\$ 1,725	\$ 1,539	\$ 1,539	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,470	\$ 1,592	\$ 1,592	\$ 1,592	\$ 19,275
9100 8619 7366	000 Shadow Tree Ln Lite	\$ 4,221	\$ 4,221	\$ 4,221	\$ 3,857	\$ 3,915	\$ 4,031	\$ 4,031	\$ 4,031	\$ 3,918	\$ 4,031	\$ 4,032	\$ 4,032	\$ 48,540
9100 8619 7572	0000 Four Seasons Blvd, Lite	\$ 1,524	\$ 1,524	\$ 1,395	\$ 1,395	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,316	\$ 1,426	\$ 1,426	\$ 1,426	\$ 17,134
9100 8619 7829	21051 Pebble Passage, Lite Irrigation	\$ 62	\$ 62	\$ 66	\$ 61	\$ 63	\$ 51	\$ 46	\$ 43	\$ 44	\$ 43	\$ 47	\$ 47	\$ 634
9100 8619 8052	79011 Hanson Bay Pl - Irrg	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 62	\$ 31	\$ 31	\$ 31	\$ 31	\$ 400
9101 5373 0124	000 Four Seasons Lite	\$ 1,833	\$ 1,833	\$ 1,728	\$ 1,657	\$ 1,681	\$ 1,610	\$ 1,681	\$ 1,681	\$ 1,681	\$ 1,681	\$ 1,681	\$ 1,681	\$ 20,424
9101 6904 8932	21421 Limestone Trl	\$ 17	\$ 17	\$ 18	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 39	\$ 19	\$ 244
9101 6905 1747	23131 Seagrass Pt RET-POND	\$ 17	\$ 17	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ -	\$ 19	\$ 206
TOTALS		\$ 12,231	\$ 12,186	\$ 11,878	\$ 11,107	\$ 11,401	\$ 11,526	\$ 11,588	\$ 11,602	\$ 11,179	\$ 11,696	\$ 11,655	\$ 11,514	\$ 139,564
GRAND TOTAL		\$ 51,961	\$ 69,536	\$ 60,438	\$ 54,725	\$ 68,613	\$ 67,136	\$ 70,650	\$ 67,666	\$ 50,064	\$ 36,973	\$ 29,086	\$ 25,177	\$ 652,024

Fiscal Year 2026

ACCOUNT#	SERVICE ADDRESS	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	TOTAL
Toho Water Authority														
622453-033088619	7900 Four Seasons Even Boulevard Fountain	\$ 30	\$ 32	\$ 34	\$ 32	\$ 64	\$ 27	\$ 37	\$ 37					\$ 293
622453-033088639	7900 Four Seasons Odd Boulevard Fountain	\$ 39	\$ 34	\$ 49	\$ 49	\$ 42	\$ 32	\$ 17	\$ 15					\$ 278
622453-033089609	7980 Four Seasons Boulevard GH	\$ 31	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30					\$ 242
622453-033278979	7700 Four Seasons Block Even	\$ 8,695	\$ 8,954	\$ 6,434	\$ 9,441	\$ 9,336	\$ 7,124	\$ 7,672	\$ 8,330					\$ 65,985
622453-033174559	0 Four Seasons Boulevard	\$ 7,205	\$ 7,509	\$ 6,761	\$ 5,552	\$ 5,791	\$ 6,952	\$ 8,146	\$ 8,814					\$ 56,730
TOTALS		\$ 15,999	\$ 16,560	\$ 13,309	\$ 15,105	\$ 15,263	\$ 14,166	\$ 15,901	\$ 17,226	\$ -	\$ -	\$ -	\$ -	\$ 123,528
Duke Energy														
9100 8619 5059	24081 Sandy Creek Trl - Irrigation	\$ 31	\$ 31	\$ 31	\$ 62	\$ 31	\$ 31	\$ 31	\$ 31					\$ 277
9100 8619 5281	7980 Four Seasons Blvd - Guard House	\$ 163	\$ 181	\$ 236	\$ 203	\$ 135	\$ 158	\$ 139	\$ 181					\$ 1,396
9100 8619 5497	79811 Four Seasons Blvd, Entrance Lighting	\$ 517	\$ 432	\$ 575	\$ 375	\$ 206	\$ 330	\$ 373	\$ 368					\$ 3,176
9100 8619 5801	4 SEASONS PHIB SL	\$ 654	\$ 1,585	\$ 1,595	\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,553						\$ 10,047
9100 8619 6042	7701 Four Seasons Blvd - Gate Entrance Light	\$ 39	\$ 35	\$ 40	\$ 34	\$ 32	\$ 34	\$ 32	\$ 31					\$ 276
9100 8619 6274	77001 Four Seasons Blvd Gate - Lite Irrigation	\$ 53	\$ 51	\$ 62	\$ 48	\$ 46	\$ 50	\$ 44	\$ 42					\$ 395
9100 8619 6513	17031 Key Bay Trail, Irrigation Timer	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ 31	\$ 31	\$ 31					\$ 105
9100 8619 6761	78151 Four Seasons Blvd, Landscape Lighting	\$ 52	\$ 51	\$ 62	\$ 49	\$ 46	\$ 49	\$ 43	\$ 41					\$ 395
9100 8619 6977	000 Sand Hill Rd, Lite	\$ 1,592	\$ 674	\$ 1,592	\$ 1,605	\$ 1,552	\$ 1,552	\$ 1,552	\$ 1,552					\$ 11,673
9100 8619 7366	000 Shadow Tree Ln Lite	\$ 4,032	\$ 4,032	\$ 8,342	\$ -	\$ -	\$ 3,772	\$ 3,944	\$ 4,132					\$ 28,256
9100 8619 7572	0000 Four Seasons Blvd, Lite	\$ 1,426	\$ 1,426	\$ 1,433	\$ -	\$ -	\$ 474	\$ 1,403	\$ 1,397					\$ 7,558
9100 8619 7829	21051 Pebble Passage, Lite Irrigation	\$ 48	\$ 47	\$ 55	\$ 44	\$ 42	\$ 45	\$ 40	\$ 38					\$ 361
9100 8619 8052	79011 Hanson Bay Pl - Irrg	\$ 31	\$ 31	\$ 31	\$ -	\$ 31	\$ 31	\$ 31	\$ 31					\$ 216
9101 5373 0124	000 Four Seasons Lite	\$ 1,681	\$ 1,681	\$ 1,687	\$ 1,663	\$ 1,663	\$ 1,663	\$ 1,663	\$ 1,663					\$ 11,699
9101 6904 8932	21421 Limestone Trl	\$ 19	\$ 39	\$ 1	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20					\$ 138
9101 6905 1747	23131 Seagrass Pt RET-POND	\$ 19	\$ 39	\$ 1	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20					\$ 138
TOTALS		\$ 10,358	\$ 10,335	\$ 15,744	\$ 5,676	\$ 5,390	\$ 9,811	\$ 10,918	\$ 7,875	\$ -	\$ -	\$ -	\$ -	\$ 76,106
GRAND TOTAL		\$ 26,357	\$ 26,894	\$ 29,053	\$ 20,780	\$ 20,653	\$ 23,976	\$ 26,819	\$ 25,101	\$ -	\$ -	\$ -	\$ -	\$ 199,634

Windward

Community Development District

Utility Schedule

Variance Fiscal Year 2025 & 2026

ACCOUNT#	SERVICE ADDRESS	October	November	December	January	February	March	April	May	June	July	August	September	TOTAL
Toho Water Authority														
622453-033088619	7900 Four Seasons Even Boulevard Fountain	\$ 63	\$ 91	\$ 107	\$ 118	\$ 95	\$ 133	\$ 127	\$ (7)					\$ 727
622453-033088639	7900 Four Seasons Odd Boulevard Fountain	\$ 7	\$ 16	\$ 1	\$ (3)	\$ 6	\$ 12	\$ 24	\$ 25					\$ 88
622453-033089609	7980 Four Seasons Boulevard GH	\$ (4)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)					\$ (19)
622453-033278979	7700 Four Seasons Block Even	\$ 16,813	\$ 25,483	\$ 17,994	\$ 11,537	\$ 19,322	\$ 23,386	\$ 22,745	\$ 24,362					\$ 161,642
622453-033174559	0 Four Seasons Boulevard	\$ 6,852	\$ 15,203	\$ 17,151	\$ 16,863	\$ 22,527	\$ 17,916	\$ 20,266	\$ 14,461					\$ 131,239
TOTALS		\$ 23,731	\$ 40,790	\$ 35,250	\$ 28,513	\$ 41,949	\$ 41,444	\$ 43,161	\$ 38,838	\$ -	\$ -	\$ -	\$ -	\$ 293,677
Duke Energy														
9100 8619 5059	24081 Sandy Creek Trl - Irrigation	\$ -	\$ -	\$ -	\$ (31)	\$ -	\$ -	\$ (31)	\$ -					\$ (62)
9100 8619 5281	7980 Four Seasons Blvd - Guard House	\$ (18)	\$ (34)	\$ (80)	\$ (36)	\$ 11	\$ 10	\$ 25	\$ 23					\$ (100)
9100 8619 5497	79811 Four Seasons Blvd, Entrance Lighting	\$ 233	\$ 271	\$ 188	\$ 243	\$ 565	\$ 467	\$ 428	\$ 415					\$ 2,809
9100 8619 5801	4 SEASONS PH1B SL	\$ 1,050	\$ 119	\$ (53)	\$ (11)	\$ 31	\$ 31	\$ 31						\$ 1,201
9100 8619 6042	7701 Four Seasons Blvd - Gate Entrance Light	\$ (8)	\$ (4)	\$ (7)	\$ (2)	\$ (0)	\$ (1)	\$ 5	\$ 3					\$ (15)
9100 8619 6274	77001 Four Seasons Blvd Gate - Lite Irrigation	\$ 8	\$ 8	\$ 3	\$ 11	\$ 15	\$ 4	\$ 5	\$ 5					\$ 60
9100 8619 6513	17031 Key Bay Trail, Irrigation Timer	\$ 31	\$ 31	\$ 31	\$ 31	\$ 19	\$ -	\$ 31	\$ (31)					\$ 142
9100 8619 6761	78151 Four Seasons Blvd, Landscape Lighting	\$ (3)	\$ (1)	\$ (7)	\$ 2	\$ 7	\$ 2	\$ 4	\$ 5					\$ 8
9100 8619 6977	000 Sand Hill Rd, Lite	\$ 133	\$ 1,051	\$ 133	\$ (66)	\$ (13)	\$ 40	\$ 40	\$ 40					\$ 1,356
9100 8619 7366	000 Shadow Tree Ln Lite	\$ 188	\$ 188	\$ (4,122)	\$ 3,857	\$ 3,915	\$ 259	\$ 87	\$ (101)					\$ 4,271
9100 8619 7572	0000 Four Seasons Blvd, Lite	\$ 98	\$ 98	\$ (38)	\$ 1,395	\$ 1,426	\$ 952	\$ 23	\$ 29					\$ 3,982
9100 8619 7829	21051 Pebble Passage, Lite Irrigation	\$ 13	\$ 15	\$ 11	\$ 16	\$ 21	\$ 7	\$ 6	\$ 5					\$ 93
9100 8619 8052	79011 Hanson Bay Pl - Irrg	\$ -	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ 31					\$ 62
9101 5373 0124	000 Four Seasons Lite	\$ 152	\$ 152	\$ 41	\$ (6)	\$ 18	\$ (53)	\$ 18						\$ 321
9101 6904 8932	21421 Limestone Trl	\$ (2)	\$ (22)	\$ 18	\$ (1)	\$ (1)	\$ (1)	\$ (1)						\$ (10)
9101 6905 1747	23131 Seagrass Pt RET-POND	\$ (2)	\$ (21)	\$ 18	\$ (1)	\$ (1)	\$ (1)	\$ (1)						\$ (9)
TOTALS		\$ 1,873	\$ 1,851	\$ (3,866)	\$ 5,431	\$ 6,011	\$ 1,715	\$ 670	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ 14,110
GRAND TOTAL		\$ 25,604	\$ 42,641	\$ 31,385	\$ 33,945	\$ 47,960	\$ 43,159	\$ 43,831	\$ 39,261	\$ -	\$ -	\$ -	\$ -	\$ 307,787

Note: Toho Water Authority accounts 8979 and 4559 are shared between the CDD and the HOA. This schedule reflects the actual CDD portion, calculated as the total billing amount net of the HOA's allocated share
 For FY25, the CDD and HOA cost allocation is 50% / 50%; for FY26, the allocation changes to 37% / 63%

Windward
Community Development District
Toho Water Cost Share Contribution Schedule FY26

Invoice Number	Prepared Date	Payment Received	Check Number	Check Amount	Total Cost Share	Over/(Short) Balance Due
*OCT-23	11/8/23				\$ 20,861.56	\$ 20,861.56
8979-20	11/4/25	11/30/25	#10449	\$ 14,804.53	\$ 14,804.53	\$ -
4559-07	11/10/25	11/30/25	#116478	\$ 12,267.21	\$ 12,267.21	\$ -
8979-21	12/2/25	1/5/26	#119181	\$ 15,245.77	\$ 15,245.77	\$ -
4559-08	12/9/25	1/7/26	#455908	\$ 12,785.99	\$ 12,785.99	\$ -
8979-22	1/2/26	2/3/26	#123456	\$ 10,954.71	\$ 10,954.71	\$ -
4559-09	1/13/26	2/10/26	#125193	\$ 11,512.76	\$ 11,512.76	\$ -
8979-23	2/3/26	3/12/26	#128313	\$ 16,074.72	\$ 16,074.72	\$ -
4559-10	2/3/26	3/12/26	#10681	\$ 9,453.92	\$ 9,453.92	\$ -
8979-24	3/3/26	3/18/26	#10717	\$ 15,895.93	\$ 15,895.93	\$ -
4559-11	3/10/26	4/8/26	#10732	\$ 9,860.27	\$ 9,860.27	\$ -
8979-25	3/31/26	5/4/26	#138319	\$ 12,130.42	\$ 12,130.42	\$ -
4559-12	4/14/26	4/30/26	#10800	\$ 11,837.84	\$ 11,837.84	\$ -
8979-26	5/5/26	5/22/26	#10855	\$ 13,062.31	\$ 13,062.31	\$ -
4559-13	5/12/26	5/22/26	#10856	\$ 13,869.59	\$ 13,869.59	\$ -
8979-27	6/3/26				\$ 14,183.84	\$ 14,183.84
4559-14	6/9/26				\$ 15,007.37	\$ 15,007.37
Due from HOA						\$ 50,052.77

Total HOA Contributions

\$ 179,755.97

Note: The HOA has changed its management company from Access Residential Management to Castle Group. The Invoice for Oct-2023 is currently under review by Castle Group's attorney.

Windward

Community Development District

Accounts Payable Aging Report

Vendor Name	0-30 Days	31-60 Days	60-90 Days	90+ Days	Total Outstanding
Duke Energy	\$ 6,323	\$ -	\$ -	\$ -	6,323
Industrial Products Limited LLC	\$ 4,912	\$ -	\$ -	\$ -	4,912
Toho Water Authority	\$ 46,417	\$ -	\$ -	\$ -	46,417
	\$ 57,653	\$ -	\$ -	\$ -	57,653

Windward
Community Development District
Special Assessment Receipts
Fiscal Year 2026

Gross \$ 1,466,616.83 \$ 254,400.00 \$ 270,720.00 \$ 1,991,736.83
 Net \$ 1,378,619.82 \$ 239,136.00 \$ 254,476.80 \$ 1,872,232.62

ON ROLL ASSESSMENTS

ASSESSED THROUGH COUNTY

73.64% 12.77% 13.59% 100.00%

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	ASSESSED THROUGH COUNTY			Total
							General Fund	S2018 A1 DSF Portion	S2020 A1 DSF Portion	
11/14/25	ACH	\$31,322.17	\$0.00	(\$626.44)	\$0.00	\$30,695.73	\$22,602.82	\$3,920.70	\$4,172.21	\$30,695.73
11/21/25	ACH	\$325,035.33	\$0.00	(\$6,500.70)	\$0.00	\$318,534.63	\$234,553.20	\$40,685.70	\$43,295.73	\$318,534.63
12/12/25	ACH	\$1,219,464.28	\$0.00	(\$24,389.29)	\$0.00	\$1,195,074.99	\$879,994.32	\$152,644.20	\$162,436.47	\$1,195,074.99
12/12/25	ACH	\$1,802.91	\$0.00	(\$36.06)	\$0.00	\$1,766.85	\$1,301.02	\$225.68	\$240.15	\$1,766.85
12/22/25	ACH	\$138,957.89	\$0.00	(\$2,779.17)	\$0.00	\$136,178.72	\$100,275.29	\$17,393.80	\$18,509.63	\$136,178.72
01/12/26	ACH	\$15,930.42	\$0.00	(\$318.61)	\$0.00	\$15,611.81	\$11,495.77	\$1,994.06	\$2,121.98	\$15,611.81
01/12/26	ACH	\$38,541.24	\$0.00	(\$770.81)	\$0.00	\$37,770.43	\$27,812.28	\$4,824.33	\$5,133.82	\$37,770.43
01/30/26	ACH	\$0.00	\$0.00	\$0.00	\$1,225.09	\$1,225.09	\$902.10	\$156.47	\$166.52	\$1,225.09
02/09/26	ACH	\$42,442.32	\$0.00	(\$848.85)	\$0.00	\$41,593.47	\$30,627.38	\$5,312.64	\$5,653.45	\$41,593.47
02/09/26	ACH	\$904.42	\$0.00	(\$18.09)	\$0.00	\$886.33	\$652.65	\$113.21	\$120.47	\$886.33
03/10/26	ACH	\$2,723.24	\$0.00	(\$54.46)	\$0.00	\$2,668.78	\$1,965.16	\$340.88	\$362.74	\$2,668.78
03/10/26	ACH	\$14,303.96	\$0.00	(\$286.08)	\$0.00	\$14,017.88	\$10,322.08	\$1,790.47	\$1,905.33	\$14,017.88
04/08/26	ACH	\$14,599.61	\$0.00	(\$291.98)	\$0.00	\$14,307.63	\$10,535.43	\$1,827.48	\$1,944.72	\$14,307.63
04/08/26	ACH	\$36,121.10	\$0.00	(\$722.45)	\$0.00	\$35,398.65	\$26,065.82	\$4,521.39	\$4,811.44	\$35,398.65
04/24/26	ACH	\$0.00	\$0.00	\$0.00	\$97.49	\$97.49	\$71.79	\$12.45	\$13.25	\$97.49
05/08/26	ACH	\$2,820.93	\$0.00	(\$56.41)	\$0.00	\$2,764.52	\$2,035.65	\$353.11	\$375.76	\$2,764.52
05/08/26	ACH	\$22,322.83	\$0.00	(\$446.45)	\$0.00	\$21,876.38	\$16,108.69	\$2,794.22	\$2,973.47	\$21,876.38
TOTAL		\$ 1,907,292.65	\$ -	\$ (38,145.85)	\$ 1,322.58	\$ 1,870,469.38	\$ 1,377,321.45	\$ 238,910.79	\$ 254,237.14	\$ 1,870,469.38

100%	Gross Percent Collected
\$ 1,763.24	Balance Remaining to Collect

SECTION D

Windward CDD

Field Management Report

Completed Items

- Sidewalk repair was completed at the Four Seasons Blvd exit.
- One vehicle at a time signs were ordered for the main entrance; Signs to direct nonresidents were ordered for the Sandhill Rd and Old Lake Wilson Rd entrances.



Contracted Services

- Prince and Sons and ULS performed multiple irrigation repairs throughout the property.
- Aquatic maintenance has been performing as expected.
- Fountain maintenance vendor continues to provide exemplary services to the district.
- Overall, the district is receiving satisfactory performance from all contracted vendors.



Site Items

- Attic stairs installation was scheduled to begin on 06/10/2026.
- Backflow repair at Sandhill entrance is being scheduled.

In Progress

- Foxtail palm trunk/root ball removal is in process. Replacement trees are being planted as they become available.



SECTION 1

Aaron's Backflow Services, Inc.

130 Middle St
Lake Mary, FL 32746 US
4078297933
office@aaronbackflow.com
www.aaronbackflow.com



Estimate 9464

ADDRESS

Governmental Management
Services-GMS
219 East Livingston Street
Orlando, FL 32801

DATE 06/03/2026	TOTAL \$2,295.00	
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DATE	ACTIVITY	QTY	RATE	AMOUNT
06/03/2026	RE: 7980 Four Seasons Blvd. Kissimmee, FL 34747			
06/03/2026	Estimate to Rebuild Backflow Device Estimate to rebuild existing 6" Wilkins 375 RP backflow device with all new internal rubber parts. Reclaim Irrigation backflow	1	2,295.00	2,295.00
*Price includes all labor, materials and certification.				

TOTAL	\$2,295.00
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THANK YOU.

Accepted By

Accepted Date