

Windward
Community Development District

Adopted Budget
FY 2027



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Windward
Community Development District
Adopted Budget
General Fund

Description	Forecast #1 FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Adopted Budget FY2027
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Revenues

Assessments - Tax Roll/Direct	\$ 1,378,623	\$ 1,385,376	\$ -	\$ 1,385,376	\$ 1,586,593
Interest Income	\$ -	\$ 27,176	\$ 6,039	\$ 33,215	\$ -

Total Revenues	\$ 1,378,623	\$ 1,412,551	\$ 6,039	\$ 1,418,591	\$ 1,586,593
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Expenditures

Administrative

Supervisors Fees	\$ 12,000	\$ -	\$ 3,000	\$ 3,000	\$ 12,000
FICA Expense	\$ 500	\$ -	\$ 125	\$ 125	\$ 500
Engineering	\$ 16,000	\$ 16,297	\$ 4,000	\$ 20,297	\$ 16,000
Attorney	\$ 50,000	\$ 33,002	\$ 12,500	\$ 45,502	\$ 50,000
Arbitrage	\$ 900	\$ 450	\$ 450	\$ 900	\$ 900
Dissemination	\$ 10,101	\$ 6,734	\$ 3,367	\$ 10,101	\$ 10,606
Reamortization Schedules	\$ -	\$ 750	\$ 250	\$ 1,000	\$ -
Annual Audit	\$ 6,500	\$ 6,700	\$ -	\$ 6,700	\$ 6,800
Trustee Fees	\$ 8,008	\$ 8,443	\$ -	\$ 8,443	\$ 8,539
Assessment Administration	\$ 5,565	\$ 5,565	\$ -	\$ 5,565	\$ 5,843
Management Fees	\$ 55,000	\$ 36,667	\$ 18,333	\$ 55,000	\$ 57,750
Information Technology	\$ 1,948	\$ 1,299	\$ 649	\$ 1,948	\$ 2,045
Website Maintenace	\$ 1,113	\$ 742	\$ 371	\$ 1,113	\$ 1,169
Telephone	\$ 125	\$ -	\$ 31	\$ 31	\$ 125
Postage	\$ 800	\$ 1,574	\$ 200	\$ 1,774	\$ 800
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -	\$ 660
Printing & Binding	\$ 500	\$ 254	\$ 125	\$ 379	\$ 500
Insurance	\$ 6,817	\$ 7,028	\$ -	\$ 7,028	\$ 7,731
Legal Advertising	\$ 1,500	\$ 916	\$ 375	\$ 1,291	\$ 1,500
Other Current Charges	\$ 2,000	\$ 366	\$ 500	\$ 866	\$ 2,000
Office Supplies	\$ 150	\$ 331	\$ 38	\$ 368	\$ 150
Property Appraiser	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175

Total Adminstrative	\$ 180,862	\$ 127,792	\$ 44,314	\$ 172,106	\$ 186,293
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Windward

Community Development District

Adopted Budget

General Fund

Description	Forecast #1 FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Adopted Budget FY2027
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Operation & Maintenance

Field Services	\$ 24,000	\$ 16,000	\$ 8,000	\$ 24,000	\$ 25,200
General Repairs and Maintenance	\$ 18,500	\$ 2,858	\$ 4,625	\$ 7,483	\$ 50,000
Electric	\$ 160,009	\$ 84,874	\$ 39,000	\$ 123,874	\$ 150,000
Water & Sewer	\$ 300,000	\$ 143,240	\$ 49,500	\$ 192,740	\$ 205,000
Security Building Maintenance	\$ 15,000	\$ 23,069	\$ 7,690	\$ 30,759	\$ 25,000
Security Guards	\$ -	\$ -	\$ -	\$ -	\$ 221,000
Landscape Maintenance	\$ 260,000	\$ 121,996	\$ 60,148	\$ 182,144	\$ 256,844
Landscape Contingency	\$ 149,552	\$ 141,795	\$ 37,388	\$ 179,183	\$ 108,000
Property Insurance	\$ 10,000	\$ 6,889	\$ -	\$ 6,889	\$ 8,000
Fountain Maintenance	\$ 14,600	\$ 7,300	\$ 3,650	\$ 10,950	\$ 20,000
Lake Maintenance	\$ 22,100	\$ 11,800	\$ 5,525	\$ 17,325	\$ 22,100
Irrigation Repairs	\$ 100,000	\$ 11,770	\$ 4,414	\$ 16,184	\$ 30,000
Roadway Maintenance	\$ 9,000	\$ -	\$ 2,250	\$ 2,250	\$ 9,000
Sidewalk Repair	\$ -	\$ 46,569	\$ -	\$ 46,569	\$ 50,000
Tree Removal	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -
Contingency	\$ 65,000	\$ 15,621	\$ 5,207	\$ 20,828	\$ 20,156

<u>Total Operation & Maintenance</u>	\$ 1,147,761	\$ 633,782	\$ 427,396	\$ 1,061,178	\$ 1,200,300
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Other Expenditures

Capital Reserves - Transfer	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 200,000
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<u>Total Other Expenditures</u>	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 200,000
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Total Expenditures	\$ 1,378,623	\$ 811,573	\$ 471,711	\$ 1,283,284	\$ 1,586,593
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Excess Revenues/(Expenditures)	\$ -	\$ 600,978	\$ (465,672)	\$ 135,307	\$ -
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Net Assessment	\$ 1,586,593
Collection Cost (6%)	\$ 101,272
Gross Assessment	<u>\$ 1,687,865</u>

Number of Units 553

Gross Per Unit	\$ 3,052
Net Per Unit	\$ 2,869

Gross Per Unit Comparison			
Gross	FY2026	FY2027	Increase/(Decrease)
	\$ 2,652	\$ 3,052	\$ 400

Windward
Community Development District
GENERAL FUND BUDGET

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, Pegasus Engineering, LLC 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, Luna, Eden & Beaudine, LLP 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.

Windward
Community Development District
GENERAL FUND BUDGET

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.

Windward
Community Development District
GENERAL FUND BUDGET

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 weekly 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.

Windward
Community Development District
GENERAL FUND BUDGET

Security Building Maintenance

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

Security Guards

The Security Guards line item covers potential security staffing and maintenance of surveillance cameras to support community safety and system reliability.

Landscape Maintenance

The District will maintain the landscaping within the common areas of the District after installation of landscape material has been completed. These services are primarily provided under a contract with Prince & Sons, Inc. totaling approximately \$236,844 annually, along with a separate contract with United Land Services, Inc. totaling approximately \$20,000 annually.

Description	Monthly	Annual
Landscape Maintenance (Prince)	\$19,737	\$236,844
Landscape Maintenance (United)	\$1,666.67	\$20,000
Total		\$256,844

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 Resort Pool Services.

Description	Monthly	Annual
Fountain Maintenance	\$800	\$9,600
Contingency		\$10,400
Total		\$20,000

Lake Maintenance

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

Windward
Community Development District
GENERAL FUND BUDGET

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.

Sidewalk Repair

Represents costs for repairing and maintaining sidewalks within the District to ensure safety and usability.

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
Adopted Budget
Debt Service Fund
Series 2018 A-1

Description	Adopted Budget FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Adopted Budget FY2027
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Revenues

Special Assessments - 2018 A1	\$ 243,648	\$ 240,308	\$ 3,340	\$ 243,648	\$ 243,648
Assessments - Prepayment	\$ -	\$ 11,371	\$ -	\$ 11,371	\$ -
Interest Income	\$ 6,484	\$ 8,512	\$ 1,892	\$ 10,403	\$ 5,202
Carry Forward Surplus	\$ 151,223	\$ 200,760	\$ -	\$ 200,760	\$ 174,612
Total Revenues	\$ 401,355	\$ 460,950	\$ 5,232	\$ 466,182	\$ 423,461

Expenditures

Series 2018A-1

Interest - 11/1	\$ 89,005	\$ 89,005	\$ -	\$ 89,005	\$ 85,908
Special Call - 11/1	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
Principal - 5/1	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000
Interest - 5/1	\$ 89,005	\$ 87,565	\$ -	\$ 87,565	\$ 85,908
Total Expenditures	\$ 243,010	\$ 291,570	\$ -	\$ 291,570	\$ 236,815
Excess Revenues/(Expenditures)	\$ 158,345	\$ 169,380	\$ 5,232	\$ 174,612	\$ 186,646

*Carry forward less amount in Reserve funds.

<u>Series 2018A-1</u>	
Interest - 11/1/2027	<u>\$84,250</u>
Total	<u>\$84,250</u>

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	Principal	Interest	Total
11/01/26	\$ 3,005,000.00	\$ -	\$ 85,907.50	\$ 238,472.50
05/01/27	\$ 3,005,000.00	\$ 65,000.00	\$ 85,907.50	
11/01/27	\$ 2,940,000.00	\$ -	\$ 84,250.00	\$ 235,157.50
05/01/28	\$ 2,940,000.00	\$ 70,000.00	\$ 84,250.00	
11/01/28	\$ 2,870,000.00	\$ -	\$ 82,465.00	\$ 236,715.00
05/01/29	\$ 2,870,000.00	\$ 75,000.00	\$ 82,465.00	
11/01/29	\$ 2,795,000.00	\$ -	\$ 80,552.50	\$ 238,017.50
05/01/30	\$ 2,795,000.00	\$ 80,000.00	\$ 80,552.50	
11/01/30	\$ 2,715,000.00	\$ -	\$ 78,272.50	\$ 238,825.00
05/01/31	\$ 2,715,000.00	\$ 80,000.00	\$ 78,272.50	
11/01/31	\$ 2,635,000.00	\$ -	\$ 75,992.50	\$ 234,265.00
05/01/32	\$ 2,635,000.00	\$ 85,000.00	\$ 75,992.50	
11/01/32	\$ 2,550,000.00	\$ -	\$ 73,570.00	\$ 234,562.50
05/01/33	\$ 2,550,000.00	\$ 90,000.00	\$ 73,570.00	
11/01/33	\$ 2,460,000.00	\$ -	\$ 71,005.00	\$ 234,575.00
05/01/34	\$ 2,460,000.00	\$ 95,000.00	\$ 71,005.00	
11/01/34	\$ 2,365,000.00	\$ -	\$ 68,297.50	\$ 234,302.50
05/01/35	\$ 2,365,000.00	\$ 100,000.00	\$ 68,297.50	
11/01/35	\$ 2,265,000.00	\$ -	\$ 65,447.50	\$ 233,745.00
05/01/36	\$ 2,265,000.00	\$ 110,000.00	\$ 65,447.50	
11/01/36	\$ 2,155,000.00	\$ -	\$ 62,312.50	\$ 237,760.00
05/01/37	\$ 2,155,000.00	\$ 115,000.00	\$ 62,312.50	
11/01/37	\$ 2,040,000.00	\$ -	\$ 59,035.00	\$ 236,347.50
05/01/38	\$ 2,040,000.00	\$ 120,000.00	\$ 59,035.00	
11/01/38	\$ 1,920,000.00	\$ -	\$ 55,615.00	\$ 234,650.00
05/01/39	\$ 1,920,000.00	\$ 130,000.00	\$ 55,615.00	
11/01/39	\$ 1,790,000.00	\$ -	\$ 51,910.00	\$ 237,525.00
05/01/40	\$ 1,790,000.00	\$ 135,000.00	\$ 51,910.00	
11/01/40	\$ 1,655,000.00	\$ -	\$ 47,995.00	\$ 234,905.00
05/01/41	\$ 1,655,000.00	\$ 145,000.00	\$ 47,995.00	
11/01/41	\$ 1,510,000.00	\$ -	\$ 43,790.00	\$ 236,785.00
05/01/42	\$ 1,510,000.00	\$ 155,000.00	\$ 43,790.00	
11/01/42	\$ 1,355,000.00	\$ -	\$ 39,295.00	\$ 238,085.00
05/01/43	\$ 1,355,000.00	\$ 160,000.00	\$ 39,295.00	
11/01/43	\$ 1,195,000.00	\$ -	\$ 34,655.00	\$ 233,950.00
05/01/44	\$ 1,195,000.00	\$ 170,000.00	\$ 34,655.00	
11/01/44	\$ 1,025,000.00	\$ -	\$ 29,725.00	\$ 234,380.00
05/01/45	\$ 1,025,000.00	\$ 180,000.00	\$ 29,725.00	
11/01/45	\$ 845,000.00	\$ -	\$ 24,505.00	\$ 234,230.00
05/01/46	\$ 845,000.00	\$ 195,000.00	\$ 24,505.00	
11/01/46	\$ 650,000.00	\$ -	\$ 18,850.00	\$ 238,355.00
05/01/47	\$ 650,000.00	\$ 205,000.00	\$ 18,850.00	
11/01/47	\$ 445,000.00	\$ -	\$ 12,905.00	\$ 236,755.00
05/01/48	\$ 445,000.00	\$ 215,000.00	\$ 12,905.00	
11/01/48	\$ 230,000.00	\$ -	\$ 6,670.00	\$ 234,575.00
05/01/49	\$ 230,000.00	\$ 230,000.00	\$ 6,670.00	\$ 236,670.00
		\$ 3,005,000.00	\$ 2,506,045.00	\$ 5,663,610.00

Windward
Community Development District
Adopted Budget
Debt Service Fund
Series 2020 A-1

Description	Adopted Budget FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Adopted Budget FY2027
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Revenues

Special Assessments - 2020 A1	\$ 255,379	\$ 255,724	\$ -	\$ 255,724	\$ 255,379
Interest Income	\$ 10,568	\$ 19,938	\$ 4,431	\$ 24,369	\$ 12,184
Carry Forward Surplus	\$ 135,605	\$ 578,782	\$ -	\$ 578,782	\$ 400,648

Total Revenues	\$ 401,553	\$ 854,444	\$ 4,431	\$ 858,875	\$ 668,211
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Expenditures

Series 2020A-1

Interest - 11/1	\$ 84,114	\$ 84,114	\$ -	\$ 84,114	\$ 82,563
Special Call - 11/1	\$ -	\$ 205,000	\$ -	\$ 205,000	\$ -
Principal - 5/1	\$ 85,000	\$ 85,000	\$ -	\$ 85,000	\$ 90,000
Interest - 5/1	\$ 84,114	\$ 84,114	\$ -	\$ 84,114	\$ 82,563

Total Expenditures	\$ 253,228	\$ 458,228	\$ -	\$ 458,228	\$ 255,125
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Excess Revenues/(Expenditures)	\$ 148,325	\$ 396,217	\$ 4,431	\$ 400,648	\$ 413,086
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*Carry forward less amount in Reserve funds.

Series 2020 A-1	
Interest - 11/1/2027	<u>\$80,920</u>
Total	<u><u>\$80,920</u></u>

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		Principal		Interest		Total
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
		\$	3,810,000.00	\$	2,566,045.00	\$	6,545,158.75	

Windward
Community Development District
Adopted Budget
Capital Reserve Fund

	Adopted Budget FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Total Projected 9/30/26	Adopted Budget FY2027
<u>Revenues</u>					
Interest	\$ 311	\$ 1,441	\$ 320	\$ 1,761	\$ 880
Carry Forward Surplus	\$ 277,041	\$ 50,932	\$ -	\$ 50,932	\$ 102,693
Total Revenues	\$ 277,352	\$ 52,373	\$ 320	\$ 52,693	\$ 103,573
<u>Expenditures</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources/(Uses)</u>					
Transfer In (Out)	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 200,000
Total Other Financing Sources/(Uses)	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 200,000
Excess Revenues/(Expenditures)	\$ 327,352	\$ 102,373	\$ 320	\$ 102,693	\$ 303,573