

*Windward
Community Development District*

Agenda

July 15, 2026

AGENDA

Windward

Community Development District

219 East Livingston Street, Orlando, FL 32801

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

July 8, 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, July 15, 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 June 17, 2026 Workshop and Board of Supervisors Meetings
6. Public Hearing
 - A. Consideration of Resolution 2026-04 Adopting the Fiscal Year 2027 Approved Budget and Appropriating Funds
 - B. Consideration of Resolution 2026-05 Imposing Special Assessments and Certifying an Assessment Roll
7. Ranking of Proposals Received for Security Services and Selection of Vendor
8. 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 2027 Meeting Schedule
 - v. District Goals and Objectives
 - a. Adoption of Fiscal Year 2027 Goals & Objectives
 - b. Review of Approved Fiscal Year 2026 Goals & Objectives Authorizing Chair to Execute Final Form
 - D. Field Manager
 - i. Consideration of Proposals for Pressure Washing
 - a. Operation Paint
 - b. Pressure Wash This, Inc.
 - ii. Consideration of Proposal for Pergola Repair
9. Other Business
10. Supervisors' Requests
11. Adjournment

MINUTES

**MINUTES OF MEETING
WINDWARD
COMMUNITY DEVELOPMENT DISTRICT**

The workshop meeting of the Board of Supervisors of the Windward Community Development District was held Wednesday, **June 17, 2026** at 10:00 a.m. at 7813 Four Seasons Boulevard, Kissimmee, Florida.

Present for the workshop were:

Tim Peltier	Chairman
Greg Bobnik	Vice Chairman
Erik Rose	Assistant Secretary
Jason Showe	District Manager
Kristen Trucco <i>by phone</i>	District Counsel
Dave Hamstra	District Engineer
Jarett Wright	Field Manager
Robbie Szozda	Field Manager
Emir Ogric	Prince and Sons
Brian Huseman	Prince and Sons

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. The Board of Supervisors discussed the following items at their workshop meeting on June 17, 2026.

THIRD ORDER OF BUSINESS

HOA Discussion

- **Review of Landscaping Project**

FOURTH ORDER OF BUSINESS

DSI Security Services Presentation 10:30 AM

FIFTH ORDER OF BUSINESS

Weiser Security Services Presentation 11:15 AM

Both companies presented and Board will review over the next month

SIXTH ORDER OF BUSINESS

Review of Fiscal Year 2027 Proposed Budget

SEVENTH ORDER OF BUSINESS Review of HOA Email

Direction provided by Board for staff to communicate with HOA

EIGHTH ORDER OF BUSINESS Discussion of Proposals

- **Estimate to Rebuild Backflow Device**

Already approved so no action needed

NINTH ORDER OF BUSINESS Counsel Items

TENTH ORDER OF BUSINESS Maintenance Items

ELEVENTH ORDER OF BUSINESS Management Items

- **District Checks – Review for Agenda**

TWELFTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Peltier seconded by Mr. Pierson with all in favor the meeting adjourned at 12:41 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

**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 17, 2026** 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
Erik Rose	Assistant Secretary

Also Present were:

Jason Showe	District Manager
Kristen Trucco	District Counsel <i>by telephone</i>
Dave Hamstra	District Engineer
Robbie Szozda	GMS
Emir Ogric	Prince and Sons
Brian Huseman	Prince and Sons

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.

THIRD ORDER OF BUSINESS

Pledge of Allegiance

Mr. Showe led the pledge of allegiance.

FOURTH ORDER OF BUSINESS

Public Comment

Mr. Puccia stated when they mow around the area at the 16th hole on Mystic Dunes they should be cleaning it up.

Mr. Szozda stated there is a washout that is occurring and I will email United to ask them to keep it clean and I will also talk to Mystic Dunes.

Mr. Puccia stated the trees are overhanging and my landscaper trimmed a best he could and weeds are coming up behind the fence. It has been over a year and there has to be a solution.

Mr. Showe stated the board approved the bush hogging proposal, which will get out a lot of the underbrush. They also have a tree pruning proposal to address the trees on our side.

Ms. Gasha stated there are areas of mold on the sidewalks and it is slippery when it rains. Between us and Mystic Dunes the stones are pushing up. The grass in your area is really bad. When are you going to fix it?

Mr. Showe stated that is the issue with the 558. We are not permitted to do any changes until we get further into the claim process.

A resident stated between my villa and the house next to me is CDD property and it is all sandy, the grass has died. When they put in the sod it was half dead, I watered it but it never took and it is creating run off to my back area and every once in a while I have to dig out the sand. United put down an irrigation box, the cover went flying off.

Mr. Showe stated that is on our list from your email.

FIFTH ORDER OF BUSINESS

Approval of the Minutes of the May 20, 2026 Workshop and Board of Supervisors Meeting

On MOTION by Mr. Rose seconded by Mr. Bobonik with all in favor the minutes of the May 20, 2026 workshop and board of supervisors meeting were approved.

SIXTH ORDER OF BUSINESS

Review and Ranking of Proposals Received for Security Services and Selection of Vendor

Mr. Showe stated the board had two presentations from prospective vendors and want to take another month to review the information.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being no comments, the next item followed.

B. Engineer

Mr. Hamstra stated I finished the third inspection last week, regarding the drainage system, the open space areas and next week I start with the rights of ways, sidewalks, aprons, ADA ramps, both maintenance related and related to the litigation.

Mr. Bobonik stated if you see something that KHov had an engineering error that may result in all of the mold on the sidewalks, but a low area may be causing this maybe include that in the 558.

C. Manager

i. Approval of Check Register

On MOTION by Mr. Bobonik seconded by Mr. Hofer with all in favor the check register was approved with the exception of Prince and Sons 24258.

ii. Paid/Unpaid Invoices for Approval

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. Szozda reviewed the field management report, copy of which was included in the agenda package.

1. Consideration of Proposal for Back Flow Repair

No action was taken on this item.

EIGHTH ORDER OF BUSINESS

Other Business

Mr. Bobonik stated I want to thank Paula for the signs in front of us; we had a presentation at the workshop from two security firms a decision will be made at the next board meeting; we are ordering decorations, flags, bunting, etc. for the guardhouse and the gates for 4th of July holiday that will also be used in the future; Christmas decorations will be on the list for next couple meetings; setting up a meeting with Toho on the process to have individual water meters; this week Prince will be removing as many root balls as they can, we were unable to get sabals, but they think they have a new supplier, instead of their original plan of planting all sabals, they are going

have sabals going in and they will finish the front area, then the back gate, Four Seasons Boulevard and Sandy Creek being the last phase.

Mr. Peltier asked do we want to have Jason send an update out to the community?

Mr. Bobonik stated as we get more solid information we will get out a notice through the HOA's communications.

NINTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Peltier seconded by Mr. Rose with all in favor the meeting adjourned at 1:20 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION VI

SECTION A

RESOLUTION 2026-04
[FY 2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**FY 2027**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Windward Community Development District (“**District**”) prior to June 15, 2026, proposed budget(s) (“**Proposed Budget**”) 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 Statutes*; 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 general-purpose government(s) 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 on the Proposed Budget 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 in accordance with Section 189.016, *Florida Statutes*; 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.

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

SECTION 1. BUDGET

- a. 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.

- b. 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, 2027."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *Florida Statutes*, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** 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 as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 2027 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 this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. APPROVAL OF PRIOR ACTIONS. The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Adopted Budget, including preparing the Proposed Budget and setting, noticing, and all other actions required for the public hearing on the Proposed Budget, are hereby ratified, approved, and confirmed in all respects.

SECTION 5. SEVERABILITY; EFFECTIVE DATE. 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. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 15th DAY OF JULY 2026.

ATTEST:

**WINDWARD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget

Windward
Community Development District

Proposed Budget
FY 2027



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Windward

Community Development District

Proposed Budget

General Fund

Description	Forecast #1 FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Proposed Budget FY2027
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
Expenditures					
<i>Administrative</i>					
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 Administrative	\$ 180,862	\$ 127,792	\$ 44,314	\$ 172,106	\$ 186,293

Windward

Community Development District

Proposed Budget

General Fund

Description	Forecast #1 FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Proposed Budget FY2027
<i>Operation & Maintenance</i>					
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
<i>Total Operation & Maintenance</i>	\$ 1,147,761	\$ 633,782	\$ 427,396	\$ 1,061,178	\$ 1,200,300
<i>Other Expenditures</i>					
Capital Reserves - Transfer	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 200,000
<i>Total Other Expenditures</i>	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 200,000
Total Expenditures	\$ 1,378,623	\$ 811,573	\$ 471,711	\$ 1,283,284	\$ 1,586,593
Excess Revenues/(Expenditures)	\$ -	\$ 600,978	\$ (465,672)	\$ 135,307	\$ -

Net Assessment	\$ 1,586,593
Collection Cost (6%)	\$ 101,272
Gross Assessment	\$ 1,687,865

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 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.

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
Proposed 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	Proposed Budget FY2027
Revenues					
Special Assessments - 2018 A1 Assessments - Prepayment	\$ 243,648	\$ 240,308	\$ 3,340	\$ 243,648	\$ 243,648
Interest Income	\$ -	\$ 11,371	\$ -	\$ 11,371	\$ -
Carry Forward Surplus	\$ 6,484	\$ 8,512	\$ 1,892	\$ 10,403	\$ 5,202
	\$ 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.

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

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
Proposed 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	Proposed Budget FY2027
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
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
Excess Revenues/(Expenditures)	\$ 148,325	\$ 396,217	\$ 4,431	\$ 400,648	\$ 413,086

*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	Prinicipal	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
Proposed Budget
Capital Reserve Fund

	Adopted Budget FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues					
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
Expenditures					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)					
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

SECTION B

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; 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, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”), 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 2027; 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.

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 15th DAY OF JULY, 2026.

ATTEST:

**WINDWARD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2027

Exhibit B: Assessment Roll

Exhibit A
Adopted Budget for Fiscal Year 2027

[FY 2027 Budget follows]

Exhibit B
Assessment Roll

[Assessment Roll follows]

Windward CDD FY 27 Assessment Roll

ParcelID	Units	FY 27 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3413-0001-0010	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0020	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0030	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0040	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0050	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0060	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0070	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0080	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0090	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0100	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0110	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0120	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0130	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0140	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0150	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0160	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0170	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0180	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0190	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0200	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0210	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0220	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0230	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0240	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0250	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0260	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0270	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0280	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0290	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0300	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0310	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0320	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0330	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0340	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0350	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0360	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0370	1	\$3,052.20	\$0.00		\$3,052.20
15-25-27-3413-0001-0380	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0390	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0400	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0410	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0420	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0430	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0440	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0450	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0460	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0470	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0480	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0490	1	\$3,052.20	\$960.00		\$4,012.20
15-25-27-3413-0001-0500	1	\$3,052.20	\$960.00		\$4,012.20

ParcelID	Units	FY 27 O&M	Debt A-1 2018	Debt A-1 2020	Total
15-25-27-3571-0001-5280	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5290	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5300	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5310	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5320	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5330	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5340	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5350	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5360	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5370	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5380	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5390	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5400	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5410	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5420	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5430	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5440	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5450	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5460	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5470	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5480	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5490	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5500	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5510	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5520	1	\$3,052.20		\$960.00	\$4,012.20
15-25-27-3571-0001-5530	1	\$3,052.20		\$960.00	\$4,012.20
Total Gross Assessments	553	\$1,687,866.60	\$254,400.00	\$270,720.00	\$2,212,986.60
Total Net Assessments		\$1,586,594.60	\$239,136.00	\$254,476.80	\$2,080,207.40

SECTION VII

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 VIII

SECTION C

SECTION 1

Windward Community Development District

Summary of Check Register

June 4, 2026 to July 1, 2026

Fund	Date	Check No.'s		Amount
General Fund	6/9/26	1270-1271	\$	26,093.57
	6/12/26	1272-1272	\$	2,199.00
	6/18/26	1273-1284	\$	46,760.00
	6/30/26	1285-1286	\$	30,959.08
			Total Amount \$	106,011.65

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #	
6/09/26	00010	6/04/26 6513-05.	202605 320-53800-43000	17031 KEY BAY TRL	*	30.80		
6/05/26		5497-05.	202605 320-53800-43000	79811 FOUR SEASONS ENT	*	367.87		
6/05/26		6042-05.	202605 320-53800-43000	7701 FOUR SEASONS BLVD	*	30.80		
6/05/26		7572-05.	202605 320-53800-43500	000 FOUR SEASON BLVD LITE	*	1,396.82		
6/09/26		5059-05.	202605 320-53800-43000	24081 SANDY CREEK TRAIL	*	30.80		
6/09/26		5281-05.	202605 320-53800-43000	7980 FOUR SEASONS BLVD	*	181.04		
6/09/26		6274-05.	202605 320-53800-43000	77001 FOUR SEASONS BLVD	*	42.33		
6/09/26		6761-05.	202605 320-53800-43000	78151 FOUR SEASONS BLVD	*	41.19		
6/09/26		7829-05.	202605 320-53800-43000	78151 FOUR SEASONS BLVD	*	38.25		
6/09/26		8052-05.	202605 320-53800-43000	79011 HANSON BAY PL	*	30.80		
							DUKE ENERGY	2,190.70 001270
6/09/26	00009	5/27/26 4559-05.	202605 320-53800-43100	0 FOUR SEASONS BLVD	*	23,821.23		
5/27/26		8619-05.	202605 320-53800-43100	7980 FOUR SEASONS	*	36.95		
5/27/26		8639-05.	202605 320-53800-43100	7900 FOURSEASONS BLVD ODD	*	14.54		
5/27/26		9609-05.	202605 320-53800-43100	7980 FOUR SEASONS BLVD GH	*	30.15		
							TOHO WATER AUTHORITY	23,902.87 001271
6/12/26	00071	6/12/26 15843	202606 320-53800-57400	INSTALL GUARDHOUSE LADDER	*	2,199.00		
							ALL FLORIDA ATTIC SOLUTIONS	2,199.00 001272
6/18/26	00014	5/01/26 259250	202606 320-53800-47000	WI-PAK MONTHLY SVC-MAY26	*	120.00		
5/19/26		250615	202606 320-53800-57400	GATE SERVICE	*	265.00		
							ACCESS CONTROL SYSTEMS LLC	385.00 001273
6/18/26	00054	6/12/26 9078790	202606 310-51300-42000	FY27 O&M MAIL NOTICE	*	825.36		
							TRIPLE HERITAGE LLC DBA ACTION	825.36 001274

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/18/26	00035	5/20/26	6615-05-	202606	310	51300	31200		ASSESSMENT BONDS 2018	*	450.00		
									AMTEC			450.00	001275
6/18/26	00041	5/29/26	21913	202606	320	53800	47100		LAKE MAINTENANCE MAY26	*	375.00		
									AQUATIC WEED MANAGEMENT, INC			375.00	001276
6/18/26	00010	6/10/26	1747-05.	202606	320	53800	43000		23131 SEAGRASS PT RET-PND	*	19.82		
		6/10/26	8932-05.	202606	320	53800	43000		21421 LIMESTONE TRL	*	19.82		
		6/11/26	0124-05.	202606	320	53800	43500		000 SHADOW TREE LN	*	1,657.95		
		6/11/26	5801-05.	202606	320	53800	43500		4 SEASONS PH1B SL	*	1,545.08		
		6/17/26	6977-06.	202606	320	53800	43500		000 SAND HILL RD	*	1,542.06		
									DUKE ENERGY			4,784.73	001277
6/18/26	00001	2/28/26	301	202606	320	53800	47000		STORMWATER STRUCTURE ADJ	*	892.69		
		4/30/26	306	202606	320	53800	47400		CURB GUTTER REPAIR	*	923.19		
									GOVERNMENTAL MANAGEMENT SERVICES-CF			1,815.88	001278
6/18/26	00002	5/12/26	152840	202606	310	51300	31500		GENERAL COUNSEL - APR 26	*	5,844.70		
		5/12/26	152841	202606	310	51300	31500		CONSTRUCT DEFECTS APR26	*	960.00		
		5/12/26	152842	202606	310	51300	31500		JUNIPER CLAIM APR26	*	256.00		
									LATHAM LUNA EDEN & BEAUDINE LLP			7,060.70	001279
6/18/26	00004	5/11/26	OSA58518	202606	310	51300	48000		NOT OF QUALIFYING PERIOD	*	183.02		
									ORLANDO SENTINEL			183.02	001280
6/18/26	00070	4/30/26	228399	202606	310	51300	31100		ENGINEERING FEE MAR26	*	7,834.80		
		5/31/26	228477	202606	310	51300	31100		ENGINEERING FEE APR26	*	5,211.76		
									PEGASUS ENGINEERING, LLC			13,046.56	001281
6/18/26	00059	4/30/26	23689	202606	320	53800	46400		IRRIGATION REPAIRS	*	46.42		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #			
		5/01/26	23721	202606	320	53800	46800		LANDSCAPE MAINT - MAY 26	*	13,337.00					
		5/15/26	24110	202606	320	53800	46400		IRRIGATION REPAIRS	*	36.25					
		5/22/26	24181	202606	320	53800	46400		IRRIGATION REPAIRS	*	58.29					
		6/03/26	24549	202606	320	53800	46400		IRRIGATION REPAIRS	*	65.00					
		6/08/26	24571	202606	320	53800	46400		IRRIGATION REPAIRS	*	42.11					
		6/08/26	24572	202606	320	53800	46400		IRRIGATION REPAIRS	*	48.68					
-----												PRINCE & SONS, INC.		13,633.75	001282	
6/18/26	00062	6/01/26	32097	202606	320	53800	46900		FOUNTAIN MAINT - JUN 26	*	750.00					
-----												RESORT POOL SERVICES			750.00	001283
6/18/26	00064	5/21/26	207077	202606	320	53800	46800		VERGE LNDSCLPE MAINT MAY26	*	1,700.00					
		5/31/26	209321	202606	320	53800	46700		STRAIGHTEN TREE	*	50.00					
		6/09/26	210214	202606	320	53800	46800		VERGE LNDSCLPE MAINT JUN26	*	1,700.00					
-----												FLORIDA ULS OPERATING, LLC DBA			3,450.00	001284
6/30/26	00010	6/26/26	7366-06.	202606	320	53800	43500		000 SHADOW TREE LN	*	3,921.45					
-----												DUKE ENERGY			3,921.45	001285
6/30/26	00009	6/22/26	8979-06.	202606	320	53800	43100		7700 FOUR SEASONS	*	27,037.63					
-----												TOHO WATER AUTHORITY			27,037.63	001286
-----												TOTAL FOR BANK A			106,011.65	
-----												TOTAL FOR REGISTER			106,011.65	

SECTION 3

Windward
Community Development District

Unaudited Financial Reporting
June 30, 2026



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13-14	<u>Utility Schedule</u>
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Windward
Community Development District
Combined Balance Sheet
June 30, 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	\$ 152,536	\$ -	\$ -	\$ -	\$ 152,536
State Board of Administration	\$ 1,086,627	\$ -	\$ -	\$ -	\$ 1,086,627
Capital Reserve Account	\$ -	\$ -	\$ -	\$ 102,373	\$ 102,373
Prepaid Expense	\$ 1,053	\$ -	\$ -	\$ -	\$ 1,053
Due from Other	\$ 69,319	\$ -	\$ -	\$ -	\$ 69,319
Due from General Fund	\$ -	\$ 2,884	\$ -	\$ -	\$ 2,884
Investments					
Series 2018 A-1/A-2					
Reserve A-1	\$ -	\$ 119,413	\$ -	\$ -	\$ 119,413
Reserve A-2	\$ -	\$ 145	\$ -	\$ -	\$ 145
Revenue	\$ -	\$ 154,879	\$ -	\$ -	\$ 154,879
Prepayment A-1	\$ -	\$ 12,959	\$ -	\$ -	\$ 12,959
Construction	\$ -	\$ -	\$ 6,150	\$ -	\$ 6,150
Series 2020 A-1/A-2					
Reserve A-1	\$ -	\$ 120,375	\$ -	\$ -	\$ 120,375
Revenue	\$ -	\$ 387,786	\$ -	\$ -	\$ 387,786
Prepayment A-1	\$ -	\$ 6,944	\$ -	\$ -	\$ 6,944
Construction	\$ -	\$ -	\$ 2,901,787	\$ -	\$ 2,901,787
Total Assets	\$ 1,309,534	\$ 805,385	\$ 2,907,937	\$ 102,373	\$ 5,125,230
Liabilities:					
Accounts Payable	\$ 26,186	\$ -	\$ -	\$ -	\$ 26,186
Due to Debt Service Fund	\$ 2,884	\$ -	\$ -	\$ -	\$ 2,884
Total Liabilities	\$ 29,070	\$ -	\$ -	\$ -	\$ 29,070
Fund Balances:					
Nonspendable:					
Prepaid Items	\$ 1,053	\$ -	\$ -	\$ -	\$ 1,053
Restricted for:					
Debt Service	\$ -	\$ 805,385	\$ -	\$ -	\$ 805,385
Capital Projects	\$ -	\$ -	\$ 2,907,937	\$ -	\$ 2,907,937
Assigned for:					
Capital Reserves	\$ -	\$ -	\$ -	\$ 102,373	\$ 102,373
Unassigned	\$ 1,279,412	\$ -	\$ -	\$ -	\$ 1,279,412
Total Fund Balances	\$ 1,280,464	\$ 805,385	\$ 2,907,937	\$ 102,373	\$ 5,096,160
Total Liabilities & Fund Balance	\$ 1,309,534	\$ 805,385	\$ 2,907,937	\$ 102,373	\$ 5,125,230

Windward
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2026

	Forecast #1	Prorated Budget	Actual	
	Budget	Thru 06/30/26	Thru 06/30/26	Variance
<u>Revenues</u>				
Assessments - Tax Roll	\$ 1,378,623	\$ 1,378,623	\$ 1,385,376	\$ 6,753
Interest Income	\$ -	\$ -	\$ 27,176	\$ 27,176
Total Revenues	\$ 1,378,623	\$ 1,378,623	\$ 1,412,551	\$ 33,928
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisors Fees	\$ 12,000	\$ 9,000	\$ -	\$ 9,000
FICA Expense	\$ 500	\$ 375	\$ -	\$ 375
Engineering	\$ 16,000	\$ 12,000	\$ 16,297	\$ (4,297)
Attorney	\$ 50,000	\$ 37,500	\$ 33,002	\$ 4,498
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Dissemination	\$ 10,101	\$ 7,576	\$ 6,734	\$ 842
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	\$ 41,250	\$ 36,667	\$ 4,583
Information Technology	\$ 1,948	\$ 1,461	\$ 1,299	\$ 162
Website Maintenance	\$ 1,113	\$ 835	\$ 742	\$ 93
Telephone	\$ 125	\$ 94	\$ -	\$ 94
Postage	\$ 800	\$ 600	\$ 1,574	\$ (974)
Travel Per Diem	\$ 660	\$ 495	\$ -	\$ 495
Printing & Binding	\$ 500	\$ 375	\$ 254	\$ 121
Insurance	\$ 6,817	\$ 6,817	\$ 7,028	\$ (211)
Legal Advertising	\$ 1,500	\$ 1,125	\$ 916	\$ 209
Other Current Charges	\$ 2,000	\$ 1,500	\$ 366	\$ 1,134
Office Supplies	\$ 150	\$ 113	\$ 331	\$ (218)
Property Appraiser	\$ 500	\$ 500	\$ 500	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 180,862	\$ 142,313	\$ 127,792	\$ 14,521

Windward
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2026

	Forecast #1 Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Operation & Maintenance				
Field Expenditures				
Field Services	\$ 24,000	\$ 18,000	\$ 16,000	\$ 2,000
Facility Maintenance	\$ 18,500	\$ 13,875	\$ 2,858	\$ 11,017
Electric	\$ 160,009	\$ 120,007	\$ 84,874	\$ 35,133
Water & Sewer	\$ 300,000	\$ 225,000	\$ 143,240	\$ 81,760
Security Building Maintenance	\$ 15,000	\$ 11,250	\$ 23,069	\$ (11,819)
Landscape Maintenance	\$ 260,000	\$ 195,000	\$ 121,996	\$ 73,004
Landscape Contingency	\$ 149,552	\$ 112,164	\$ 141,795	\$ (29,631)
Property Insurance	\$ 10,000	\$ 10,000	\$ 6,889	\$ 3,111
Fountain Maintenance	\$ 14,600	\$ 10,950	\$ 7,300	\$ 3,650
Lake Maintenance	\$ 22,100	\$ 16,575	\$ 11,800	\$ 4,775
Irrigation Repairs	\$ 100,000	\$ 75,000	\$ 11,770	\$ 63,230
Roadway Maintenance	\$ 9,000	\$ 6,750	\$ -	\$ 6,750
Sidewalk Repair	\$ -	\$ -	\$ 46,569	\$ (46,569)
Contingency	\$ 65,000	\$ 48,750	\$ 15,621	\$ 33,129
Total Operations & Maintenance Expenditures	\$ 1,147,761	\$ 863,321	\$ 633,782	\$ 229,539
Total Expenditures	\$ 1,328,623	\$ 1,005,633	\$ 761,573	\$ 244,060
Excess (Deficiency) of Revenues over Expenditures	\$ 50,000		\$ 650,978	
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	\$ -		\$ 600,978	
Fund Balance - Beginning	\$ -		\$ 679,486	
Fund Balance - Ending	\$ -		\$ 1,280,464	

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, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Assessments - 2018 A1 Tax Roll	\$ 243,648	\$ 243,648	\$ 240,308	\$ (3,340)
Assessments - 2018 A1 Prepayment	\$ -	\$ -	\$ 11,371	\$ 11,371
Interest Income	\$ 6,484	\$ 6,484	\$ 8,512	\$ 2,028
Total Revenues	\$ 250,132	\$ 250,132	\$ 260,190	\$ 10,058
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	\$ 89,005	\$ 87,565	\$ 1,440
Total Expenditures	\$ 243,010	\$ 243,010	\$ 291,570	\$ (48,560)
Excess (Deficiency) of Revenues over Expenditures	\$ 7,122		\$ (31,380)	
Fund Balance - Beginning	\$ 151,223		\$ 320,173	
Fund Balance - Ending	\$ 158,345		\$ 288,793	

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, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Assessments - 2020 A1 Tax Roll	\$ 255,379	\$ 255,379	\$ 255,724	\$ 345
Interest Income	\$ 10,568	\$ 10,568	\$ 19,938	\$ 9,370
Total Revenues	\$ 265,948	\$ 265,948	\$ 275,662	\$ 9,714
Expenditures:				
Series 2020A-1				
Interest - 11/1	\$ 84,114	\$ 84,114	\$ 84,114	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 205,000	\$ (205,000)
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		\$ (182,566)	
Fund Balance - Beginning	\$ 135,605		\$ 699,157	
Fund Balance - Ending	\$ 148,325		\$ 516,592	

Windward
Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Interest	\$ -	\$ -	\$ 166	\$ 166
Total Revenues	\$ -	\$ -	\$ 166	\$ 166
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 166	
Fund Balance - Beginning	\$ -		\$ 5,984	
Fund Balance - Ending	\$ -		\$ 6,150	

Windward
Community Development District
Capital Projects Fund - Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Interest	\$ -	\$ -	\$ 78,130	\$ 78,130
Total Revenues	\$ -	\$ -	\$ 78,130	\$ 78,130
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 78,130	
Fund Balance - Beginning	\$ -		\$ 2,823,658	
Fund Balance - Ending	\$ -		\$ 2,901,787	

Windward
Community Development District
Capital Reserve

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Interest	\$ 311	\$ 311	\$ 1,441	\$ 1,130
Total Revenues	\$ 311	\$ 311	\$ 1,441	\$ 1,130
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 311		\$ 1,441	
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		\$ 51,441	
Fund Balance - Beginning	\$ 277,041		\$ 50,932	
Fund Balance - Ending	\$ 327,352		\$ 102,373	

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	\$ 8,054	\$ -	\$ -	\$ -	\$ 1,385,376
Interest Income	\$ 2,067	\$ 1,942	\$ 1,938	\$ 3,221	\$ 3,367	\$ 3,622	\$ 3,517	\$ 3,710	\$ 3,792	\$ -	\$ -	\$ -	\$ 27,176
Total Revenues	\$ 2,067	\$ 259,098	\$ 983,508	\$ 43,432	\$ 34,647	\$ 15,910	\$ 40,190	\$ 21,854	\$ 11,847	\$ -	\$ -	\$ -	\$ 1,412,551
Expenditures:													
General & Administrative:													
Supervisors Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,443	\$ 13,047	\$ -	\$ -	\$ -	\$ 16,297
Attorney	\$ 5,093	\$ 2,561	\$ 3,533	\$ -	\$ -	\$ 3,601	\$ 5,131	\$ 6,024	\$ 7,061	\$ -	\$ -	\$ -	\$ 33,002
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ 450
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	\$ 825	\$ -	\$ -	\$ -	\$ 1,574
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Binding	\$ 12	\$ 16	\$ 18	\$ 59	\$ -	\$ 9	\$ 7	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ 254
Insurance	\$ 7,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,028
Legal Advertising	\$ -	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236	\$ 183	\$ -	\$ -	\$ -	\$ 916
Other Current Charges	\$ 38	\$ -	\$ 35	\$ 51	\$ 40	\$ 44	\$ 76	\$ 41	\$ 40	\$ -	\$ -	\$ -	\$ 366
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	\$ 21,606	\$ -	\$ -	\$ -	\$ 127,792

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	\$ 8,768	\$ -	\$ -	\$ -	\$ 84,874
Water & Sewer	\$ 15,999	\$ 16,560	\$ 13,309	\$ 15,105	\$ 15,263	\$ 7,124	\$ 22,943	\$ 17,226	\$ 19,712	\$ -	\$ -	\$ -	\$ 143,240
Security Building Maintenance	\$ 7,988	\$ 1,364	\$ 1,870	\$ 265	\$ 1,794	\$ -	\$ 2,348	\$ 4,977	\$ 2,464	\$ -	\$ -	\$ -	\$ 23,069
Landscape Maintenance	\$ 15,037	\$ 15,037	\$ 15,037	\$ 15,037	\$ -	\$ 3,400	\$ 15,037	\$ 26,674	\$ 16,737	\$ -	\$ -	\$ -	\$ 121,996
Landscape Contingency	\$ 16,330	\$ 11,175	\$ 12,510	\$ 2,875	\$ -	\$ -	\$ 20,600	\$ 78,255	\$ 50	\$ -	\$ -	\$ -	\$ 141,795
Property Insurance	\$ 6,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,889
Fountain Maintenance	\$ 1,300	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	\$ -	\$ -	\$ 7,300
Lake Maintenance	\$ 2,575	\$ 375	\$ 2,575	\$ 375	\$ -	\$ 2,575	\$ 375	\$ 2,575	\$ 375	\$ -	\$ -	\$ -	\$ 11,800
Irrigation Repairs	\$ 336	\$ 861	\$ 456	\$ 655	\$ 2,818	\$ -	\$ 1,846	\$ 4,501	\$ 297	\$ -	\$ -	\$ -	\$ 11,770
Roadway Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Repair	\$ -	\$ 11,411	\$ -	\$ 34,234	\$ -	\$ -	\$ -	\$ -	\$ 923	\$ -	\$ -	\$ -	\$ 46,569
Contingency	\$ 120	\$ 120	\$ 280	\$ 120	\$ 3,628	\$ 120	\$ 10,100	\$ 120	\$ 1,013	\$ -	\$ -	\$ -	\$ 15,621
Total Operations & Maintenance Expenses	\$ 78,932	\$ 70,894	\$ 64,531	\$ 74,346	\$ 29,604	\$ 24,580	\$ 88,156	\$ 151,650	\$ 51,089	\$ -	\$ -	\$ -	\$ 633,782
Total Expenditures	\$ 105,041	\$ 83,784	\$ 77,214	\$ 80,223	\$ 36,344	\$ 34,428	\$ 99,234	\$ 172,611	\$ 72,695	\$ -	\$ -	\$ -	\$ 761,573
Excess (Deficiency) of Revenues over Expenditures	\$ (102,974)	\$ 175,314	\$ 906,295	\$ (36,792)	\$ (1,697)	\$ (18,518)	\$ (59,044)	\$ (150,757)	\$ (60,848)	\$ -	\$ -	\$ -	\$ 650,978
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)	\$ (60,848)	\$ -	\$ -	\$ -	\$ 600,978

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)
PRINCIPAL PAYMENT - 05/01/26		(\$65,000)
CURRENT BONDS OUTSTANDING		\$3,005,000

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	\$120,375	
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)
PRINCIPAL PAYMENT - 05/01/26		(\$85,000)
CURRENT BONDS OUTSTANDING		\$3,605,000

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	\$ 37				\$ 330
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	\$ 30				\$ 272
622453-033278979	7700 Four Seasons Block Even	\$ 8,695	\$ 8,954	\$ 6,434	\$ 9,441	\$ 9,336	\$ 7,124	\$ 7,672	\$ 8,330	\$ 10,004				\$ 75,989
622453-033174559	0 Four Seasons Boulevard	\$ 7,205	\$ 7,509	\$ 6,761	\$ 5,552	\$ 5,791	\$ 6,952	\$ 8,146	\$ 8,814	\$ 9,641				\$ 66,372
TOTALS		\$ 15,999	\$ 16,560	\$ 13,309	\$ 15,105	\$ 15,263	\$ 14,166	\$ 15,901	\$ 17,226	\$ 19,712	\$ -	\$ -	\$ -	\$ 143,240
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	\$ 1,545					\$ 11,592
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	\$ 62				\$ 166
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	\$ 1,542				\$ 13,215
9100 8619 7366	000 Shadow Tree Ln Lite	\$ 4,032	\$ 4,032	\$ 8,342	\$ -	\$ -	\$ 3,772	\$ 3,944	\$ 4,132	\$ 3,921				\$ 32,177
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	\$ 1,658					\$ 13,357
9101 6904 8932	21421 Limestone Trl	\$ 19	\$ 39	\$ 1	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20					\$ 158
9101 6905 1747	23131 Seagrass Pt RET-POND	\$ 19	\$ 39	\$ 1	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20					\$ 158
TOTALS		\$ 10,358	\$ 10,335	\$ 15,744	\$ 5,676	\$ 5,390	\$ 9,811	\$ 10,918	\$ 11,118	\$ 5,525	\$ -	\$ -	\$ -	\$ 84,874
GRAND TOTAL		\$ 26,357	\$ 26,894	\$ 29,053	\$ 20,780	\$ 20,653	\$ 23,976	\$ 26,819	\$ 28,344	\$ 25,237	\$ -	\$ -	\$ -	\$ 228,114

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)	\$ (19)				\$ 708
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)	\$ (2)				\$ (21)
622453-033278979	7700 Four Seasons Block Even	\$ 16,813	\$ 25,483	\$ 17,994	\$ 11,537	\$ 19,322	\$ 23,386	\$ 22,745	\$ 24,362	\$ 15,222				\$ 176,864
622453-033174559	0 Four Seasons Boulevard	\$ 6,852	\$ 15,203	\$ 17,151	\$ 16,863	\$ 22,527	\$ 17,916	\$ 20,266	\$ 14,461	\$ 3,940				\$ 135,179
TOTALS		\$ 23,731	\$ 40,790	\$ 35,250	\$ 28,513	\$ 41,949	\$ 41,444	\$ 43,161	\$ 38,838	\$ 19,141	\$ -	\$ -	\$ -	\$ 312,817
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	\$ 39					\$ 1,240
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)	\$ (31)				\$ 111
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	\$ (73)				\$ 1,283
9100 8619 7366	000 Shadow Tree Ln Lite	\$ 188	\$ 188	\$ (4,122)	\$ 3,857	\$ 3,915	\$ 259	\$ 87	\$ (101)	\$ (4)				\$ 4,267
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	\$ 23					\$ 344
9101 6904 8932	21421 Limestone Trl	\$ (2)	\$ (22)	\$ 18	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)					\$ (11)
9101 6905 1747	23131 Seagrass Pt RET-POND	\$ (2)	\$ (21)	\$ 18	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)					\$ (9)
TOTALS		\$ 1,873	\$ 1,851	\$ (3,866)	\$ 5,431	\$ 6,011	\$ 1,715	\$ 670	\$ 484	\$ (107)	\$ -	\$ -	\$ -	\$ 14,063
GRAND TOTAL		\$ 25,604	\$ 42,641	\$ 31,385	\$ 33,945	\$ 47,960	\$ 43,159	\$ 43,831	\$ 39,322	\$ 19,033	\$ -	\$ -	\$ -	\$ 326,881

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	6/29/26	#146731	\$ 14,183.84	\$ 14,183.84	\$ -
4559-14	6/9/26				\$ 15,007.37	\$ 15,007.37
8979-28	6/30/26				\$ 17,033.71	\$ 17,033.71
4559-15	7/7/26				\$ 16,416.05	\$ 16,416.05
Due from HOA						\$ 69,318.69

Total HOA Contributions

\$ 193,939.81

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	\$ 62	\$ -	\$ -	\$ -	62
Toho Water Authority	\$ 26,124	\$ -	\$ -	\$ -	26,124
	\$ 26,186	\$ -	\$ -	\$ -	26,186

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

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	ASSESSED THROUGH COUNTY			Total	
							73.64%	12.77%	13.59%		
							2018 A1 DSF	2020 A1 DSF			
							General Fund	Portion	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	
06/16/26	ACH	\$11,161.41	\$0.00	(\$223.23)	\$0.00	\$10,938.18	\$8,054.34	\$1,397.11	\$1,486.73	\$10,938.18	
TOTAL		\$ 1,918,454.06	\$ -	\$ (38,369.08)	\$ 1,322.58	\$ 1,881,407.56	\$ 1,385,375.79	\$ 240,307.90	\$ 255,723.87	\$ 1,881,407.56	

100%	Gross Percent Collected
\$ -	Balance Remaining to Collect

SECTION 4

**NOTICE OF FISCAL YEAR 2027 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 2027** at 7813 Four Seasons Blvd., Kissimmee, FL 34747 at **1:00 p.m. on the third Wednesday** of each month as follows:

**October 21, 2026
November 18, 2026
December 16, 2026
January 20, 2027
February 17, 2027
March 17, 2027
April 21, 2027
May 19, 2027
June 16, 2027
July 21, 2027
August 18, 2027
September 15, 2027**

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 21, 2026
November 18, 2026
December 16, 2026
January 20, 2027
February 17, 2027
March 17, 2027
April 21, 2027
May 19, 2027
June 16, 2027
July 21, 2027
August 18, 2027
September 15, 2027**

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

SECTION a.

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

October 1, 2026 – September 30, 2027

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 b.

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

SECTION D

Windward CDD

Field Management Report

Site Items

- Various landscape lighting locations were damaged during the plant replacement project. Exposed wires were replaced and two locations have been fully repaired. Additional breaks have been reported. Electrical breakers were temporarily disabled, and the landscaping lighting power terminals will be disconnected to avoid potential issues. A redesign is being planned, and proposals are being gathered for this work.
- The interactive maintenance map is being updated to annotate the lighting breaker locations and buried line layouts.
- Holiday decorations were purchased and delivered.
- Repairs were performed at the Sandhill Rd gate following the recent storm damage. Additionally, a light pole was struck by lightning and damaged the nearby power meter.



Contracted Services

- Coordinating with the landscape vendor to finalize outstanding projects.
- Service reports for pond aquatics were provided by the vendor and are attached below.



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jun 25, 2026, 11:30 AM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jun 25, 2026, 4:16 PM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jun 25, 2026, 4:20 PM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jun 25, 2026, 4:23 PM
by Ashley Romano



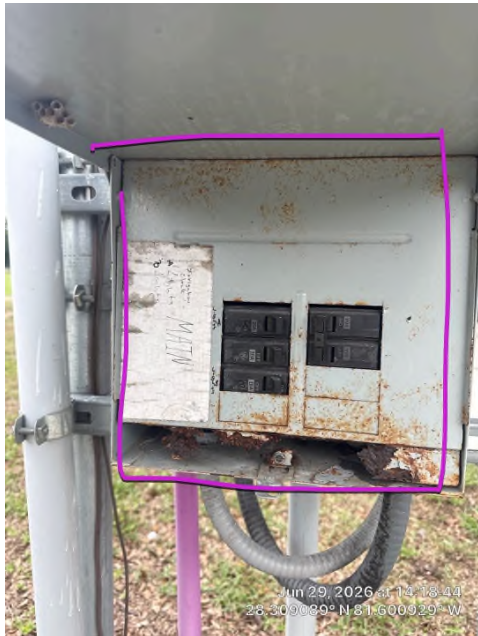
Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jun 29, 2026, 1:28 PM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jun 29, 2026, 1:56 PM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jun 29, 2026, 2:18 PM
by Ashley Romano



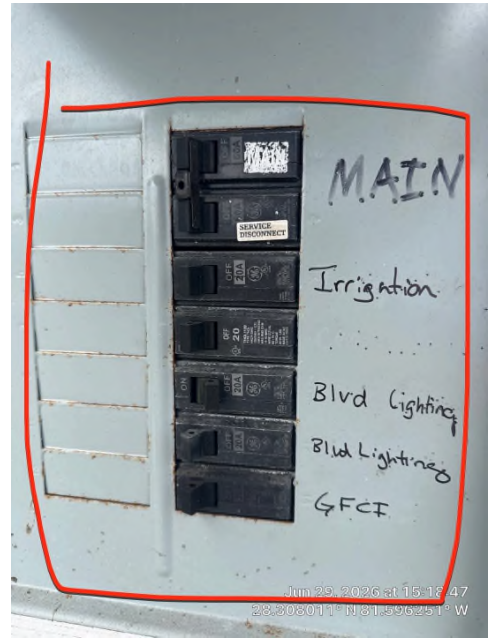
Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jun 29, 2026, 2:48 PM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jun 29, 2026, 2:55 PM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jun 29, 2026, 3:18 PM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jul 3, 2026, 8:51 AM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jul 3, 2026, 8:51 AM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jul 3, 2026, 9:09 AM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jul 3, 2026, 9:39 AM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jul 3, 2026, 9:39 AM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jul 3, 2026, 11:47 AM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jul 3, 2026, 11:47 AM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jul 3, 2026, 3:07 PM
by Ashley Romano



Windward CDD - GMS
2128 Antilles Club Dr • Kissimmee, FL 34747

Jul 3, 2026, 3:07 PM
by Ashley Romano



Aquatic Weed Management, Inc.
PO Box 1259 Haines City, FL 33845
Waterweed1@aol.com
(863) 412-1919 - Bill Snively

MONTHLY MAINTENANCE REPORT

VENDOR: WINDWARD CDD

TREATMENT DATE: 7/7/26

NUMBER OF PONDS: 5

POND 1

TARGETED VEGETATION	CHEMICALS USED
✓ Shoreline weeds and grasses	1gal Aresonal/2,4-D/Triclopyr mixture
Floating vegetation	
Submersed vegetation	
✓ Algae	5lbs Green Clean

POND 2

TARGETED VEGETATION	CHEMICALS USED
✓ Shoreline weeds and grasses	.5gal Aresonal/2,4-D/Triclopyr mixture
Floating vegetation	
Submersed vegetation	
✓ Algae	5lbs Green Clean

POND 3

TARGETED VEGETATION	CHEMICALS USED
✓ Shoreline weeds and grasses	.4gal Aresonal/2,4-D/Triclopyr mixture
Floating vegetation	
Submersed vegetation	
✓ Algae	3lbs Green Clean

POND 4

TARGETED VEGETATION	CHEMICALS USED
✓ Shoreline weeds and grasses	.3gal Aresonal/2,4-D/Triclopyr mixture
Floating vegetation	
Submersed vegetation	
Algae	

POND 5

TARGETED VEGETATION	CHEMICALS USED
✓ Shoreline weeds and grasses	.2gal Aresonal/2,4-D/Triclopyr mixture
Floating vegetation	
Submersed vegetation	
Algae	

Thank you for your business!

SECTION 1



150 3rd St. Suite 104 SW • Winter Haven, FL 33880 • (863) 419-6071

Project: Four Seasons CDD,

Contact: Tim - tpeltier.wvcdd@gmail.com

Jason - jshowe@gmscfl.com

Jarett - JWright@gmscfl.com

Proposal Date: July 6th, 2026

PRESSURE WASH PROPOSAL

Thank you for the opportunity to provide a proposal for the Four Seasons CDD Guard Shack maintenance. We appreciate the opportunity to be considered and have included pricing for both a bi-annual and quarterly pressure washing program to help keep the guard shack clean, well-maintained, and presenting a positive first impression for residents and visitors year-round. We look forward to the opportunity to work with Four Seasons CDD.

SCOPE OF WORK

Pressure wash all exterior surfaces of the guard shack to remove dirt, mildew, algae, cobwebs, and other surface contaminants.

Use professional cleaning products and take appropriate measures to protect surrounding landscaping and vegetation throughout the cleaning process.

Service includes minor paint touch-ups as needed after cleaning to maintain the appearance of the guard shack. Minor touch-ups do not include major surface preparation, repairs, repainting of large areas, or restoration. Any major repairs or additional painting will be quoted separately.

Scope	Amount
Pressure Wash Bi-Annual	\$300.00
Pressure Wash Quarterly	\$275.00

Accepted By: _____

Date: _____

The first part of the document discusses the importance of maintaining accurate records of all transactions. This includes not only sales and purchases but also any other financial activities that may occur. It is essential to ensure that all entries are properly documented and supported by appropriate evidence.

In addition, it is important to regularly review and reconcile the accounts to ensure that they are up-to-date and accurate. This process helps to identify any discrepancies or errors that may have occurred and allows for prompt correction.

Finally, it is crucial to maintain a clear and organized system for storing and retrieving financial records. This can be achieved through the use of proper filing techniques and the implementation of a robust accounting system.

By following these guidelines, you can ensure that your financial records are accurate, complete, and easy to access. This will help you to make informed decisions and maintain the financial health of your business.

The second part of the document provides a detailed overview of the various accounting methods and techniques used in the industry. This includes a discussion of the different types of accounts and how they are classified, as well as the various methods used to calculate and record transactions.

It also covers the importance of maintaining accurate records of all transactions and the various methods used to ensure the accuracy and completeness of the data. This includes a discussion of the different types of accounts and how they are classified, as well as the various methods used to calculate and record transactions.



Pressure Wash This Inc.

JUNE 25th 2026

Pressure Wash This Inc.

1902 Lee Wood Court

St. Cloud, Florida 34772

(407) 709-4536 Mobile

STEVE GROOMS

OUR SERVICES: PRESSURE WASH AND TREAT / SOFT WASH AND TREAT

PRESSURE WASH AND TREAT: ALL CONCRETE WILL BE CLEANED USING LARGE ROTARY SURFACE CLEANERS THEN RINSED WITH CLEAN WATER. A POST TREATMENT WILL BE REQUIRED AND IS INCLUDED IN THE BID. THIS WILL KILL ALL THE MOLD/MILDEW AND SANITIZE THE CONCRETE AND SLOW DOWN THE PROCESS OF IT RETURNING.

SOFT WASH AND TREAT: WITH OUR SOFT WASH SYSTEM WILL SAFELY CLEAN BUILDINGS, VINYL FENCES, MONUMENTS ETC USING CHEMICALS AND LOW PRESSURE SO NO DAMAGE.

BID FOR: WINWARD CDD

SERVICE REQUESTED: PRESSURE WASH AND TREAT / SOFT WASH AND TREAT

PRESSURE WASH AND TREAT SIDEWALK ON SANDY CREEK TRAIL \$200.00

PRESSURE WASH AND TREAT SECTIONS OF SIDEWALK ON HAPSON BAY PL AND ANTILLES CLUB DR \$400.00

SOFT WASH AND TREAT PERGULO ON ANTILLES CLUB DR \$100.00

SOFT WASH AND TREAT FRONT ENTRANCE GUARD SHACK \$225.00

PRESSURE WASH AND TREAT FRONT BOTH FRONT ENTRANCE MONUMENTS \$250.00

TOTAL PRICE: \$1,175.00

SECTION 2

M.E.S.

M.E.S. PROFESSIONAL, INC.

10700 Fairhaven Way ~ Orlando, FL 32825

Phone 407-307-5592 ~ Email mesprofessional@hotmail.com

June 28, 2026

Via Email – rszozdajr@gmscfl.com

Mr. Robert J. Szozda, Jr.
Assistant Field Manager
GMS - Central Florida
219 E. Livingston St.
Orlando, Florida, 32801

Re: Exterior Work at Winward CDD, Kissimmee

Dear Robbie:

This is a proposal for repairs to the pergola at the Winward CDD, consisting of:

- The damage to the pergola is due to lack of maintenance. The bottom trimming of the columns are made of foam material and if it is your intent to replace them with the same material, one of the trim will have to be removed to be used as a model for fabrication. Once we obtain a price quote we will be able to determine the cost.

Second option:

- Replace the bottom trimming with AZEK trim boards with a 1 inch thickness.
- Three of the top horizontal slats (1, 2 and 24) are damaged and will either need to be repaired or replaced. There are others that will need to be sanded because they are showing signs of damage due to humidity.
- Caulk where needed and paint the entire structure with satin paint.

Our cost to perform this preparation and scope of work, consisting of labor and materials, will be \$5,460.00. Please note that once the bottom trimming is removed for replacement, we will be in a better position to determine if any of the columns are damaged and will inform you.

Please also note that this proposal is valid for thirty (30) days. Please let me know if you have any questions.

Very truly yours,

M.E.S. PROFESSIONAL, INC.

/s/ Enrique Sierra

Enrique Sierra

cc: Mr. Jarett Wright (via email: jwright@gmscfl.com)

Mr. Robert Szozda, Jr.
GMS – Central Florida
June 28, 2026
Page 2

Work Authorization

The following is to obtain written authorization to perform the scope of services proposed above and provide terms and conditions for completion of those services and submittal of payment. Payment of services rendered will be based on the stated proposal above and made a part of this authorization. If M.E.S. is required to modify the scope of services, either by request or by our determination that additional services are required, we will provide you with a "Change Order" for the scope and cost revision.

Work authorized by:

By: _____
Name: _____
Title: _____
Date: _____