Windward
Community Development District

Agenda

August 19, 2026

AGENDA

Windward
Community Development District

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

August 12, 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, August 19, 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. Organization Matters
    A. Acceptance of Resignation of Supervisor Pierson - (Seat 4)
    B. Appointment of Individual to Fill Board Vacancy with Term Ending November 2026 - (Seat 4)
    C. Administration of Oath of Office to Newly Appointed Supervisor
    D. Consideration of Resolution 2026-06 Appointing Assistant Secretary
6. Approval of Minutes of the July 15, 2026 Workshop and Board of Supervisors Meetings (*Workshop Minutes to be provided under separate cover*)
7. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager
        i. Approval of Check Register
        ii. Paid / Unpaid Invoices for Approval
        iii. Balance Sheet and Income Statement
    D. Field Manager
8. Other Business
9. Supervisors' Requests
10. Adjournment

SECTION V

SECTION A

To: Jason Showe, Windward CDD board members

From: Steven Pierson

Subject: Letter of Resignation

Effective July 15th, 2026, I tender my resignation from the Windward CDD. I would like to thank the community and residents for allowing me to support the board. I joined the board to support the ongoing 558 litigation that the board is pursuing against the builder and contractors used in building this community. I feel that I have provided all the information and knowledge that I have been able to learn over the past year or so. I hope in the future that both the CDD and HOA will continue to work together and do what is best for the community and residents. I feel at this time that this is best for me. I do not mean to leave the CDD short a voting member. I hope that all the board members will understand and respect my decision to step down from my position on the Windward CDD board. Thank you for your support in this matter.

Very Respectfully,

15 JULY 2026

Steven W. Pierson

SECTION D

RESOLUTION 2026-06

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

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

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

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

SECTION 1. ____________________ is appointed Assistant Secretary.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this ______ day of __________________ 2026.

ATTEST:

WINDWARD COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

____
Chairperson, Board of Supervisors

MINUTES

MINUTES OF MEETING
WINDWARD
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Windward Community Development District was held Wednesday, **July 15, 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
Steve Pierson	Assistant Secretary

Also Present were:

Jason Showe	District Manager
Kristen Trucco	District Counsel
Jarett Wright	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 at 1:00 p.m.

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**

A resident stated I want to thank you for the new landscaping at the entrance.

A resident stated I want to thank the board for all your hard work and to the residents who speak up on certain items.

FIFTH ORDER OF BUSINESS **Approval of the Minutes of the June 17, 2026 Workshop and Board of Supervisors Meeting**

On MOTION by Mr. Bobonik seconded by Mr. Rose with all in favor the minutes of the June 17, 2026 workshop were accepted and the minutes of the board of supervisors meeting were approved.

SIXTH ORDER OF BUSINESS **Public Hearing**

A. Consideration of Resolution 2026-04 Adopting the Fiscal Year 2027 Approved Budget and Appropriating Funds

On MOTION by Mr. Rose seconded by Mr. Bobonik with all in favor the public hearing was opened.

Mr. Showe gave a presentation on the legislation that created the district, the purpose of the district and the duties and responsibilities of board members, an overview of the proposed fiscal year 2027 budget and the reason for the proposed increase in assessments.

There being no comments or questions from the residents, the board took the following action.

On MOTION by Mr. Peltier seconded by Mr. Rose with all in favor Resolution 2026-04 Adopting the Fiscal Year 2027 Approved Budget and Appropriating Funds was approved.

B. Consideration of Resolution 2026-05 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Showe stated Resolution 2026-05 imposes the special assessments and certifies the assessment roll. Attached as Exhibit A to this resolution is the adopted budget and Exhibit B is the assessment roll.

There being no comments or questions from the residents, the board took the following action.

> On MOTION by Mr. Peltier seconded by Mr. Bobonik with all in favor Resolution 2026-05 Imposing Special Assessments and Certifying an Assessment Roll was approved.

> On MOTION by Mr. Peltier seconded by Mr. Rose with all in favor the public hearing was closed.

SEVENTH ORDER OF BUSINESS **Ranking of Proposals Received for Security Services and Selection of Vendor**

Mr. Showe stated at the workshop the board members presented their rankings and DSI was selected as the no. 1 ranked firm.

> On MOTION by Mr. Rose seconded by Mr. Bobonik with all in favor DSI was ranked no. 1 and staff was authorized to enter into negotiations for a contract to start December 1, 2026.

EIGHTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Ms. Trucco stated we are continuing to track the expert reports for the pending 558 claim and the claim against the prior landscaping company. I know it is a top priority of the board to make repairs to the verge areas but due to the pending 558 claim and potential litigation, our litigation team has recommended that they wait until there is a public health, safety issue.

I'm looking for direction from the board to bring back rules of the CDD to consider regarding public records and any other updates we want to make to those.

> On MOTION by Mr. Rose seconded by Mr. Hofer with all in favor district counsel was authorized to bring Rules of Procedure to the next meeting.

B. Engineer

There being no comments, the next item followed.

C. Manager

i. Approval of Check Register

On MOTION by Mr. Hofer seconded by Mr. Rose with all in favor the check register was approved with the exception of Aaron's Backflow invoice 9464.

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.

iv. Approval of Fiscal Year 2027 Meeting Schedule

On MOTION by Mr. Peltier seconded by Mr. Hofer with all in favor the fiscal year 2027 meeting schedule was approved as amended with the December 2026 meeting to be held December 9th.

v. District Goals and Objectives

a. Adoption of Fiscal Year 2027 Goals & Objectives

b. Review and Approval of Fiscal Year 2026 Goals and Objectives and Authorizing Chair to Execute Final Form

On MOTION by Mr. Rose seconded by Mr. Bobonik with all in favor the fiscal year 2027 goals and Objectives were approved and the chair was authorized to execute the 2026 goals and objectives at the end of the fiscal year.

On MOTION by Mr. Rose seconded by Mr. Bobonik with all in favor reimbursement to the HOA in the amount of $500 for shared irrigation costs was approved.

C. Field Manager

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

i. Consideration of Proposals for Pressure Washing

a. Operation Paint

b. Pressure Wash This, Inc.

On MOTION by Mr. Bobonik seconded by Mr. Hofer with all in favor the proposal from Operation Paint for pressure washing was approved.

ii. Consideration of Proposal for Pergola Repair

This item tabled.

NINTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS Supervisor's Requests

Mr. Bobonik stated a quick update on the project outside; the plants are supposed to be coming in tomorrow as well as Monday. We will be looking at a strategy for low voltage landscape lighting, renderings of colorful plants/flowers, etc. for replacement will be coming in.

ELEVENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Peltier seconded by Mr. Rose with all in favor the meeting adjourned at 1:30 p.m.

______________________________ ______________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

Workshop Minutes will be provided under separate cover

SECTION VII

SECTION C

SECTION 1

Windward
Community Development District

Summary of Check Register

July 2, 2026 to August 5, 2026

Fund	Date	Check No.'s		Amount
General Fund				
	7/7/26	1287-1288	$	26,185.93
	7/15/26	1289-1290	$	5,387.99
	7/17/26	1291-1299	$	45,415.12
	7/22/26	1300-1300	$	1,477.95
	7/29/26	1301-1302	$	5,678.95
	7/31/26	1303-1303	$	20,097.43
		Total Amount	**$**	**104,243.37**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS / DESCRIPTION	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/07/26	00010	7/07/26	6513-06.	202606	320-53800-43000	17031 KEY BAY TRL JUN26		*	61.60		
							DUKE ENERGY			61.60	001287
7/07/26	00009	6/26/26	4559-06.	202606	320-53800-43100	0 FOUR SEASONS BLVD JUN26		*	26,057.23		
		6/26/26	8619-06.	202606	320-53800-43100	7900 FOUR SEASONS JUN26		*	36.95		
		6/26/26	9609-06.	202606	320-53800-43100	7980 FOUR SEASONS JUN26		*	30.15		
							TOHO WATER AUTHORITY			26,124.33	001288
7/15/26	00010	7/13/23	8932-06.	202607	320-53800-43000	21421 LIMESTONE TRL JUN26		*	19.76		
		7/08/26	5497-06.	202607	320-53800-43000	79811 FOUR SEASONS JUN26		*	409.95		
		7/08/26	6042-06.	202607	320-53800-43000	7701 FOUR SEASONS JUN26		*	31.97		
		7/08/26	7572-06.	202607	320-53800-43500	0000 FOUR SEASONS JUN26		*	1,396.82		
		7/10/26	5281-06.	202607	320-53800-43000	7980 FOUR SEASONS JUN26		*	208.96		
		7/10/26	6274-06.	202607	320-53800-43000	77001 FOUR SEASONS JUN26		*	44.99		
		7/10/26	6761-06.	202607	320-53800-43000	78151 FOUR SEASONS JUN26		*	37.98		
		7/10/26	7829-06.	202607	320-53800-43000	21051 PEBBLE PASS. JUN26		*	34.77		
		7/10/26	8052-06.	202607	320-53800-43000	79011 HANSON BAY PL JUN26		*	30.80		
		7/13/26	1747-06.	202607	320-53800-43000	23131 SEAGRASS PT JUN26		*	19.81		
		7/14/26	0124-06.	202607	320-53800-43500	000 FOUR SEASONS JUN26		*	1,657.95		
		7/14/26	5801-06.	202607	320-53800-43500	000 SAND HILL RD JUN26		*	1,479.69		
							DUKE ENERGY			5,373.45	001289
7/15/26	00009	6/26/26	8639-06.	202607	320-53800-43100	7900 FOUR SEASONS JUN26		*	14.54		
							TOHO WATER AUTHORITY			14.54	001290
7/17/26	00014	4/24/26	258846	202607	320-53800-57400	GATE SERVICE		*	272.42		
		6/01/26	259800	202607	320-53800-47000	WI-PAK MONTHLY SVC-JUN26		*	120.00		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		6/10/26	259428	202607	320-53800-57400	GATE SERVICE		*	328.07		
		6/16/26	259650	202607	320-53800-57400	GATE SERVICE		*	858.60		
		7/06/26	259968	202607	320-53800-57400	GATE SERVICE		*	450.95		
							ACCESS CONTROL SYSTEMS LLC			2,030.04	001291
7/17/26	00041	6/30/26	22092	202607	320-53800-47100	LAKE MAINTENACE JUN26		*	375.00		
							AQUATIC WEED MANAGEMENT, INC			375.00	001292
7/17/26	00001	6/01/26	307	202607	320-53800-12000	FIELD MANAGEMENT JUN26		*	2,000.00		
		6/01/26	308	202607	310-51300-34000	MANAGEMENT FEES JUN26		*	4,583.33		
		6/01/26	308	202607	310-51300-35200	WEBSITE ADMIN JUN26		*	92.75		
		6/01/26	308	202607	310-51300-35100	INFO TECHNOLOGY JUN26		*	162.33		
		6/01/26	308	202607	310-51300-31300	DISSEMINATION AGENT JUN26		*	841.75		
		6/01/26	308	202607	310-51300-51000	OFFICE SUPPLIES		*	.36		
		6/01/26	308	202607	310-51300-42000	POSTAGE		*	116.51		
		6/01/26	308	202607	310-51300-42500	COPIES		*	30.90		
							GOVERNMENTAL MANAGEMENT SERVICES-CF			7,827.93	001293
7/17/26	00002	6/11/26	153551	202607	310-51300-31500	GENERAL COUNSEL MAY26		*	3,452.20		
		6/11/26	153552	202607	310-51300-31500	CONSTRUCTION DEFECTS 5.26		*	288.00		
							LATHAM LUNA EDEN & BEAUDINE LLP			3,740.20	001294
7/17/26	00072	6/29/26	207119	202607	320-53800-47000	LANDSCAPING LIGHTING		*	3,613.65		
							NEUWIRE INC.			3,613.65	001295
7/17/26	00070	6/30/26	228585	202607	310-51300-31100	ENGINEER SERVICES MAY26		*	10,694.00		
							PEGASUS ENGINEERING, LLC			10,694.00	001296
7/17/26	00059	5/28/26	24258	202607	320-53800-46400	REPLACE DECODER ZONE 9		*	397.93		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		6/01/26	24310	202607	320-53800-46800		*	13,337.00		
			LANDSCAPE MAINT. JUN26							
		6/10/26	24628	202607	320-53800-46400		*	98.69		
			REPLACE ROTOR ON SIDEWALK							
		6/23/26	24784	202607	320-53800-46400		*	285.82		
			REPLACE VALVE BOX & ROTOR							
		6/23/26	24790	202607	320-53800-46400		*	64.86		
			REPLACING ROTORS							
						PRINCE & SONS, INC.			14,184.30	001297
7/17/26	00062	7/01/26	AV32520	202607	320-53800-46900		*	750.00		
			FOUNTAIN SERVICE JUL26							
						RESORT POOL SERVICES			750.00	001298
7/17/26	00052	6/23/26	6438	202607	320-53800-47100		*	2,200.00		
			POND DISCING JUN26							
						TOOLE'S TRACTOR SERVICES & H2O			2,200.00	001299
7/22/26	00010	7/20/26	6977-07.	202607	320-53800-43500		*	1,477.95		
			000 SANDHILL RD JUL26							
						DUKE ENERGY			1,477.95	001300
7/29/26	00010	7/29/26	7366-07.	202607	320-53800-43500		*	3,921.45		
			000 SHADOW TREE LN JUL26							
						DUKE ENERGY			3,921.45	001301
7/29/26	00004	6/30/26	OSA81399	202607	310-51300-48000		*	1,388.00		
			NOT OF BUDGET FY27							
		6/30/26	OSA84469	202607	310-51300-48000		*	369.50		
			NOT OF BUDGET ADOPTION							
						ORLANDO SENTINEL			1,757.50	001302
7/31/26	00009	7/30/26	8979-07.	202607	320-53800-43100		*	20,097.43		
			7700 4 SEASONS BLVD JUL26							
						TOHO WATER AUTHORITY			20,097.43	001303

TOTAL FOR BANK A	104,243.37
TOTAL FOR REGISTER	104,243.37

SECTION 3

Windward

Community Development District

Unaudited Financial Reporting

July 31, 2026

TABLE OF CONTENTS

Windward

Community Development District

Combined Balance Sheet

July 31, 2026

	General Fund		Debt Service Fund		Capital Projects Fund		Capital Reserve Fund		Totals Governmental Funds
Assets:									
Cash:									
Operating Account	$	97,034	$	-	$	-	$	-	$	97,034
State Board of Administration	$	1,090,168	$	-	$	-	$	-	$	1,090,168
Capital Reserve Account	$	-	$	-	$	-	$	102,649	$	102,649
Prepaid Expense	$	1,053	$	-	$	-	$	-	$	1,053
Due from Other	$	47,447	$	-	$	-	$	-	$	47,447
Due from General Fund	$	-	$	2,897	$	-	$	-	$	2,897
Investments										
Series 2018 A-1/A-2										
Reserve A-1	$	-	$	119,413	$	-	$	-	$	119,413
Reserve A-2	$	-	$	145	$	-	$	-	$	145
Revenue	$	-	$	155,668	$	-	$	-	$	155,668
Prepayment A-1	$	-	$	12,959	$	-	$	-	$	12,959
Construction	$	-	$	-	$	6,168	$	-	$	6,168
Series 2020 A-1/A-2										
Reserve A-1	$	-	$	120,375	$	-	$	-	$	120,375
Revenue	$	-	$	389,267	$	-	$	-	$	389,267
Prepayment A-1	$	-	$	6,944	$	-	$	-	$	6,944
Construction	$	-	$	-	$	2,910,125	$	-	$	2,910,125
Total Assets	**$**	**1,235,702**	**$**	**807,667**	**$**	**2,916,293**	**$**	**102,649**	**$**	**5,062,310**
Liabilities:										
Accounts Payable	$	24,004	$	-	$	-	$	-	$	24,004
Due to Debt Service Fund	$	2,897	$	-	$	-	$	-	$	2,897
Total Liabilities	**$**	**26,901**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**26,901**
Fund Balances:										
Nonspendable:										
Prepaid Items	$	1,053	$	-	$	-	$	-	$	1,053
Restricted for:										
Debt Service	$	-	$	807,667	$	-	$	-	$	807,667
Capital Projects	$	-	$	-	$	2,916,293	$	-	$	2,916,293
Assigned for:										
Capital Reserves	$	-	$	-	$	-	$	102,649	$	102,649
Unassigned	$	1,207,748	$	-	$	-	$	-	$	1,207,748
Total Fund Balances	**$**	**1,208,800**	**$**	**807,667**	**$**	**2,916,293**	**$**	**102,649**	**$**	**5,035,409**
Total Liabilities & Fund Balance	$	1,235,702	$	807,667	$	2,916,293	$	102,649	$	5,062,310

Windward

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Forecast #1 Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues				
Assessments - Tax Roll	$ 1,378,623	$ 1,378,623	$ 1,385,412	$ 6,789
Interest Income	$ -	$ -	$ 30,996	$ 30,996
Total Revenues	**$ 1,378,623**	**$ 1,378,623**	**$ 1,416,408**	**$ 37,785**
Expenditures:				
General & Administrative:				
Supervisors Fees	$ 12,000	$ 10,000	$ -	$ 10,000
FICA Expense	$ 500	$ 417	$ -	$ 417
Engineering	$ 16,000	$ 13,333	$ 26,991	$ (13,657)
Attorney	$ 50,000	$ 41,667	$ 36,743	$ 4,924
Arbitrage	$ 900	$ 450	$ 450	$ -
Dissemination	$ 10,101	$ 8,418	$ 7,576	$ 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	$ 45,833	$ 41,250	$ 4,583
Information Technology	$ 1,948	$ 1,623	$ 1,461	$ 162
Website Maintenance	$ 1,113	$ 928	$ 835	$ 93
Telephone	$ 125	$ 104	$ -	$ 104
Postage	$ 800	$ 667	$ 1,691	$ (1,024)
Travel Per Diem	$ 660	$ 550	$ -	$ 550
Printing & Binding	$ 500	$ 417	$ 285	$ 132
Insurance	$ 6,817	$ 6,817	$ 7,028	$ (211)
Legal Advertising	$ 1,500	$ 1,250	$ 2,674	$ (1,424)
Other Current Charges	$ 2,000	$ 1,667	$ 410	$ 1,257
Office Supplies	$ 150	$ 125	$ 331	$ (206)
Property Appraiser	$ 500	$ 500	$ 500	$ -
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 180,862**	**$ 155,012**	**$ 149,855**	**$ 5,157**

Windward

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Forecast #1 Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Operation & Maintenance				
Field Expenditures				
Field Services	$ 24,000	$ 20,000	$ 18,000	$ 2,000
Facility Maintenance	$ 18,500	$ 15,417	$ 2,858	$ 12,558
Electric	$ 160,009	$ 133,341	$ 97,472	$ 35,868
Water & Sewer	$ 300,000	$ 250,000	$ 158,946	$ 91,054
Security Building Maintenance	$ 15,000	$ 12,500	$ 24,979	$ (12,479)
Landscape Maintenance	$ 260,000	$ 216,667	$ 135,333	$ 81,334
Landscape Contingency	$ 149,552	$ 124,627	$ 141,795	$ (17,168)
Property Insurance	$ 10,000	$ 10,000	$ 6,889	$ 3,111
Fountain Maintenance	$ 14,600	$ 12,167	$ 8,050	$ 4,117
Lake Maintenance	$ 22,100	$ 18,417	$ 14,375	$ 4,042
Irrigation Repairs	$ 100,000	$ 83,333	$ 12,617	$ 70,716
Roadway Maintenance	$ 9,000	$ 7,500	$ -	$ 7,500
Sidewalk Repair	$ -	$ -	$ 46,569	$ (46,569)
Contingency	$ 65,000	$ 54,167	$ 19,355	$ 34,812
Total Operations & Maintenance Expenditures	**$ 1,147,761**	**$ 958,134**	**$ 687,239**	**$ 270,896**
Total Expenditures	**$ 1,328,623**	**$ 1,113,147**	**$ 837,093**	**$ 276,053**
Excess (Deficiency) of Revenues over Expenditures	$ 50,000		$ 579,314	
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	**$ -**		**$ 529,314**	
Fund Balance - Beginning	$ -		$ 679,486	
Fund Balance - Ending	$ -		$ 1,208,800	

Windward

Community Development District

Debt Service Fund - Series 2018-A1

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues				
Assessments - 2018 A1 Tax Roll	$ 243,648	$ 243,648	$ 240,314	$ (3,334)
Assessments - 2018 A1 Prepayment	$ -	$ -	$ 11,371	$ 11,371
Interest Income	$ 6,484	$ 6,484	$ 9,300	$ 2,816
Total Revenues	**$ 250,132**	**$ 250,132**	**$ 260,985**	**$ 10,853**
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		$ (30,585)	
Fund Balance - Beginning	$ 151,223		$ 320,173	
Fund Balance - Ending	$ 158,345		$ 289,588	

Windward

Community Development District

Debt Service Fund - Series 2020-A1

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues				
Assessments - 2020 A1 Tax Roll	$ 255,379	$ 255,379	$ 255,731	$ 351
Interest Income	$ 10,568	$ 10,568	$ 21,418	$ 10,850
Total Revenues	**$ 265,948**	**$ 265,948**	**$ 277,149**	**$ 11,201**
Expenditures:				
Series 2020A-1				
Interest - 11/1	$ 84,114	$ 84,114	$ 84,114	$ -
Special Call - 5/1	$ -	$ -	$ 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		$ (181,079)	
Fund Balance - Beginning	$ 135,605		$ 699,157	
Fund Balance - Ending	$ 148,325		$ 518,079	

Windward

Community Development District

Capital Projects Fund - Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues				
Interest	$ -	$ -	$ 183	$ 183
Total Revenues	**$ -**	**$ -**	**$ 183**	**$ 183**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ 183	
Fund Balance - Beginning	$ -		$ 5,984	
Fund Balance - Ending	$ -		$ 6,168	

Windward

Community Development District

Capital Projects Fund - Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues				
Interest	$ -	$ -	$ 86,468	$ 86,468
Total Revenues	**$ -**	**$ -**	**$ 86,468**	**$ 86,468**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ -		$ 86,468	
Fund Balance - Beginning	$ -		$ 2,823,658	
Fund Balance - Ending	$ -		$ 2,910,125	

Windward

Community Development District

Capital Reserve

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues				
Interest	$ 311	$ 311	$ 1,716	$ 1,405
Total Revenues	**$ 311**	**$ 311**	**$ 1,716**	**$ 1,405**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ 311		$ 1,716	
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**		**$ 51,716**	
Fund Balance - Beginning	$ 277,041		$ 50,932	
Fund Balance - Ending	$ 327,352		$ 102,649	

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	$ 36	$ -	$ -	$ 1,385,412
Interest Income	$ 2,067	$ 1,942	$ 1,938	$ 3,221	$ 3,367	$ 3,622	$ 3,517	$ 3,710	$ 3,792	$ 3,820	$ -	$ -	$ 30,996
Total Revenues	**$ 2,067**	**$ 259,098**	**$ 983,508**	**$ 43,432**	**$ 34,647**	**$ 15,910**	**$ 40,190**	**$ 21,854**	**$ 11,847**	**$ 3,856**	**$ -**	**$ -**	**$ 1,416,408**
Expenditures:													
General & Administrative:													
Supervisors Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FICA Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Engineering	$ 808	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,443	$ 13,047	$ 10,694	$ -	$ -	$ 26,991
Attorney	$ 5,093	$ 2,561	$ 3,533	$ -	$ -	$ 3,601	$ 5,131	$ 6,024	$ 7,061	$ 3,740	$ -	$ -	$ 36,743
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450	$ -	$ -	$ -	$ 450
Dissemination	$ 842	$ 842	$ 842	$ 842	$ -	$ 842	$ 842	$ 1,684	$ -	$ 842	$ -	$ -	$ 7,576
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	$ -	$ 4,583	$ -	$ -	$ 41,250
Information Technology	$ 162	$ 162	$ 162	$ 162	$ -	$ 162	$ 162	$ 325	$ -	$ 162	$ -	$ -	$ 1,461
Website Maintenance	$ 93	$ 93	$ 93	$ 93	$ -	$ 93	$ 93	$ 186	$ -	$ 93	$ -	$ -	$ 835
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage	$ 176	$ 62	$ 4	$ 87	$ -	$ 14	$ 183	$ 223	$ 825	$ 117	$ -	$ -	$ 1,691
Travel Per Diem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Printing & Binding	$ 12	$ 16	$ 18	$ 59	$ -	$ 9	$ 7	$ 133	$ -	$ 31	$ -	$ -	$ 285
Insurance	$ 7,028	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,028
Legal Advertising	$ -	$ 497	$ -	$ -	$ -	$ -	$ -	$ 236	$ 183	$ 1,758	$ -	$ -	$ 2,674
Other Current Charges	$ 38	$ -	$ 35	$ 51	$ 40	$ 44	$ 76	$ 41	$ 40	$ 44	$ -	$ -	$ 410
Office Supplies	$ 328	$ 1	$ 0	$ 1	$ -	$ 1	$ 0	$ 1	$ -	$ 0	$ -	$ -	$ 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**	**$ 22,063**	**$ -**	**$ -**	**$ 149,855**

Windward

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<u>Operation & Maintenance</u>													
Field Expenditures													
Field Services	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ -	$ 2,000	$ 2,000	$ 4,000	$ -	$ 2,000	$ -	$ -	$ 18,000
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	$ 12,599	$ -	$ -	$ 97,472
Water & Sewer	$ 15,999	$ 16,560	$ 13,309	$ 15,105	$ 15,263	$ 7,124	$ 22,943	$ 17,226	$ 19,712	$ 15,705	$ -	$ -	$ 158,946
Security Building Maintenance	$ 7,988	$ 1,364	$ 1,870	$ 265	$ 1,794	$ -	$ 2,348	$ 4,977	$ 2,464	$ 1,910	$ -	$ -	$ 24,979
Landscape Maintenance	$ 15,037	$ 15,037	$ 15,037	$ 15,037	$ -	$ 3,400	$ 15,037	$ 26,674	$ 16,737	$ 13,337	$ -	$ -	$ 135,333
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	$ 750	$ -	$ -	$ 8,050
Lake Maintenance	$ 2,575	$ 375	$ 2,575	$ 375	$ -	$ 2,575	$ 375	$ 2,575	$ 375	$ 2,575	$ -	$ -	$ 14,375
Irrigation Repairs	$ 336	$ 861	$ 456	$ 655	$ 2,818	$ -	$ 1,846	$ 4,501	$ 297	$ 847	$ -	$ -	$ 12,617
Roadway Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sidewalk Repair	$ -	$ 11,411	$ -	$ 34,234	$ -	$ -	$ -	$ -	$ 923	$ -	$ -	$ -	$ 46,569
Contingency	$ 120	$ 120	$ 280	$ 120	$ 3,628	$ 120	$ 10,100	$ 120	$ 1,013	$ 3,734	$ -	$ -	$ 19,355
Total Operations & Maintenance Expenses	**$ 78,932**	**$ 70,894**	**$ 64,531**	**$ 74,346**	**$ 29,604**	**$ 24,580**	**$ 88,156**	**$ 151,650**	**$ 51,089**	**$ 53,457**	**$ -**	**$ -**	**$ 687,239**
Total Expenditures	**$ 105,041**	**$ 83,784**	**$ 77,214**	**$ 80,223**	**$ 36,344**	**$ 34,428**	**$ 99,234**	**$ 172,611**	**$ 72,695**	**$ 75,520**	**$ -**	**$ -**	**$ 837,093**
Excess (Deficiency) of Revenues over Expenditures	$ (102,974)	$ 175,314	$ 906,295	$ (36,792)	$ (1,697)	$ (18,518)	$ (59,044)	$ (150,757)	$ (60,848)	$ (71,664)	$ -	$ -	$ 579,314
<u>Other Financing Sources/(Uses)</u>													
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)**	**$ (71,664)**	**$ -**	**$ -**	**$ 529,314**

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 PH1B 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	$ 29			$ 360
622453-033088639	7900 Four Seasons Odd Boulevard Fountain	$ 39	$ 34	$ 49	$ 49	$ 42	$ 32	$ 17	$ 15	$ 15	$ 15			$ 307
622453-033089609	7980 Four Seasons Boulevard GH	$ 31	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 33			$ 305
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	$ 7,436			$ 83,425
622453-033174559	0 Four Seasons Boulevard	$ 7,205	$ 7,509	$ 6,761	$ 5,552	$ 5,791	$ 6,952	$ 8,146	$ 8,814	$ 9,641	$ 8,177			$ 74,549
	TOTALS	**$ 15,999**	**$ 16,560**	**$ 13,309**	**$ 15,105**	**$ 15,263**	**$ 14,166**	**$ 15,901**	**$ 17,226**	**$ 19,727**	**$ 15,691**	**$ -**	**$ -**	**$ 158,946**
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	209				$ 1,605
9100 8619 5497	79811 Four Seasons Blvd, Entrance Lighting	$ 517	$ 432	$ 575	$ 375	$ 206	$ 330	$ 373	$ 368	$ 410	374			$ 3,960
9100 8619 5801	4 SEASONS PH1B SL	$ 654	$ 1,585	$ 1,595	$ 1,553	$ 1,553	$ 1,553	$ 1,553	$ 1,545	1,480				$ 13,072
9100 8619 6042	7701 Four Seasons Blvd - Gate Entrance Light	$ 39	$ 35	$ 40	$ 34	$ 32	$ 34	$ 32	$ 31	$ 32	31			$ 339
9100 8619 6274	77001 Four Seasons Blvd Gate - Lite Irrigation	$ 53	$ 51	$ 62	$ 48	$ 46	$ 50	$ 44	$ 42	45				$ 440
9100 8619 6513	17031 Key Bay Trail, Irrigation Timer	$ -	$ -	$ -	$ -	$ 12	$ 31	$ 31	$ 31	$ 62	23			$ 189
9100 8619 6761	78151 Four Seasons Blvd, Landscape Lighting	$ 52	$ 51	$ 62	$ 49	$ 46	$ 49	$ 43	$ 41	38				$ 433
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	1,478			$ 14,693
9100 8619 7366	000 Shadow Tree Ln Lite	$ 4,032	$ 4,032	$ 8,342	$ -	$ -	$ 3,772	$ 3,944	$ 4,132	$ 3,921	3,921			$ 36,099
9100 8619 7572	0000 Four Seasons Blvd, Lite	$ 1,426	$ 1,426	$ 1,433	$ -	$ -	$ 474	$ 1,403	$ 1,397	$ 1,397	1,397			$ 10,352
9100 8619 7829	21051 Pebble Passage, Lite Irrigation	$ 48	$ 47	$ 55	$ 44	$ 42	$ 45	$ 40	$ 38	35				$ 395
9100 8619 8052	79011 Hanson Bay Pl - Irrg	$ 31	$ 31	$ 31	$ -	$ 31	$ 31	$ 31	$ 31	31				$ 246
9101 5373 0124	000 Four Seasons Lite	$ 1,681	$ 1,681	$ 1,687	$ 1,663	$ 1,663	$ 1,663	$ 1,663	$ 1,658	1,658				$ 15,015
9101 6904 8932	21421 Limestone Trl	$ 19	$ 39	$ 1	$ 20	$ 20	$ 20	$ 20	$ 20	20				$ 178
9101 6905 1747	23131 Seagrass Pt RET-POND	$ 19	$ 39	$ 1	$ 20	$ 20	$ 20	$ 20	$ 20	20				$ 177
	TOTALS	**$ 10,358**	**$ 10,335**	**$ 15,744**	**$ 5,676**	**$ 5,390**	**$ 9,811**	**$ 10,918**	**$ 11,118**	**$ 10,899**	**$ 7,225**	**$ -**	**$ -**	**$ 97,472**
	GRAND TOTAL	**$ 26,357**	**$ 26,894**	**$ 29,053**	**$ 20,780**	**$ 20,653**	**$ 23,976**	**$ 26,819**	**$ 28,344**	**$ 30,625**	**$ 22,916**	**$ -**	**$ -**	**$ 256,418**

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)	$ (14)			$ 694
622453-033088639	7900 Four Seasons Odd Boulevard Fountain	$ 7	$ 16	$ 1	$ (3)	$ 6	$ 12	$ 24	$ 25	$ 18	$ 20			$ 125
622453-033089609	7980 Four Seasons Boulevard GH	$ (4)	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ (5)			$ (26)
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	$ 8,175			$ 185,039
622453-033174559	0 Four Seasons Boulevard	$ 6,852	$ 15,203	$ 17,151	$ 16,863	$ 22,527	$ 17,916	$ 20,266	$ 14,461	$ 3,940	$ 1,410			$ 136,588
	TOTALS	**$ 23,731**	**$ 40,790**	**$ 35,250**	**$ 28,513**	**$ 41,949**	**$ 41,444**	**$ 43,161**	**$ 38,838**	**$ 19,158**	**$ 9,585**	**$ -**	**$ -**	**$ 322,420**
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	$ 29				$ (71)
9100 8619 5497	79811 Four Seasons Blvd, Entrance Lighting	$ 233	$ 271	$ 188	$ 243	$ 565	$ 467	$ 428	$ 415	$ 382	$ 529			$ 3,720
9100 8619 5801	4 SEASONS PH1B SL	$ 1,050	$ 119	$ (53)	$ (11)	$ 31	$ 31	$ 31	$ 39	$ (17)				$ 1,223
9100 8619 6042	7701 Four Seasons Blvd - Gate Entrance Light	$ (8)	$ (4)	$ (7)	$ (2)	$ (0)	$ (1)	$ 5	$ 3	$ 2	$ 5			$ (8)
9100 8619 6274	77001 Four Seasons Blvd Gate - Lite Irrigation	$ 8	$ 8	$ 3	$ 11	$ 15	$ 4	$ 5	$ 5	$ 4				$ 63
9100 8619 6513	17031 Key Bay Trail, Irrigation Timer	$ 31	$ 31	$ 31	$ 31	$ 19	$ -	$ 31	$ (31)	$ (31)	$ (23)			$ 88
9100 8619 6761	78151 Four Seasons Blvd, Landscape Lighting	$ (3)	$ (1)	$ (7)	$ 2	$ 7	$ 2	$ 4	$ 5	$ 9				$ 17
9100 8619 6977	000 Sand Hill Rd,Lite	$ 133	$ 1,051	$ 133	$ (66)	$ (13)	$ 40	$ 40	$ 40	$ (73)	$ 114			$ 1,397
9100 8619 7366	000 Shadow Tree Ln Lite	$ 188	$ 188	$ (4,122)	$ 3,857	$ 3,915	$ 259	$ 87	$ (101)	$ (4)	$ 110			$ 4,377
9100 8619 7572	0000 Four Seasons Blvd, Lite	$ 98	$ 98	$ (38)	$ 1,395	$ 1,426	$ 952	$ 23	$ 29	$ (81)	$ 29			$ 3,930
9100 8619 7829	21051 Pebble Passage, Lite Irrigation	$ 13	$ 15	$ 11	$ 16	$ 21	$ 7	$ 6	$ 5	$ 9				$ 102
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	$ 23				$ 367
9101 6904 8932	21421 Limestone Trl	$ (2)	$ (22)	$ 18	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)				$ (11)
9101 6905 1747	23131 Seagrass Pt RET-POND	$ (2)	$ (21)	$ 18	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)				$ (10)
	TOTALS	**$ 1,873**	**$ 1,851**	**$ (3,866)**	**$ 5,431**	**$ 6,011**	**$ 1,715**	**$ 670**	**$ 484**	**$ 250**	**$ 763**	**$ -**	**$ -**	**$ 15,183**
	GRAND TOTAL	**$ 25,604**	**$ 42,641**	**$ 31,385**	**$ 33,945**	**$ 47,960**	**$ 43,159**	**$ 43,831**	**$ 39,322**	**$ 19,408**	**$ 10,348**	**$ -**	**$ -**	**$ 337,604**

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	7/8/26	#146978	$ 15,007.37	$ 15,007.37	$ -
8979-28	6/30/26	7/22/26	#10994	$ 17,033.71	$ 17,033.71	$ -
4559-15	7/7/26	7/22/26	#10997	$ 16,416.05	$ 16,416.05	$ -
8979-29	7/31/26				$ 12,661.38	$ 12,661.38
4559-16	8/10/26				$ 13,923.77	$ 13,923.77
Due from HOA						$ 47,446.71
Total HOA Contributions				**$ 242,396.94**		

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	$ 1,826	$ -	$ -	$ -	$ 1,826
Toho Water Authority	$ 22,179	$ -	$ -	$ -	$ 22,179
	$ 24,004	$ -	$ -	$ -	$ 24,004

Windward

Community Development District

Special Assessment Receipts

Fiscal Year 2026

ON ROLL ASSESSMENTS

						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
								ASSESSED THROUGH COUNTY		
							73.64%	12.77%	13.59%	100.00%
Date	*Distribution*	*Gross Amount*	*Discount/Penalty*	*Commission*	*Interest*	*Net Receipts*	*General Fund*	*S2018 A1 DSF Portion*	*S2020 A1 DSF Portion*	*Total*
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
07/29/26	ACH	$0.00	$0.00	$0.00	$49.10	$49.10	$36.16	$6.27	$6.67	$49.10
	TOTAL	**$ 1,918,454.06**	**$ -**	**$ (38,369.08)**	**$ 1,371.68**	**$ 1,881,456.66**	**$ 1,385,411.95**	**$ 240,314.17**	**$ 255,730.54**	**$ 1,881,456.66**

100%	**Net Percent Collected**
$ -	**Balance Remaining to Collect**

SECTION D

Windward CDD
Field Action Item List FY2026

Jarett Wright
Senior Field Manager
GMS-CFL Field Services
jwright@gmscfl.com
(407) 750-3599

Date	Action Item	Responsibility	Location	Status	Completion Date	Notes
8/8/2026	Guardhouse Pressure Washing	3rd Party Vendor	Guard House	Proposals Approved		Work was authorized to begin and is scheduled for September 1st.
8/10/2026	Guardhouse Exit Gate Repairs	Gate Vendor	Guard House	In Progress		Service ticket was generated to troubleshoot the malfunctioning gate arms.
8/8/2026	Median Landscape Lighting Code Review	Electrician	Landscaping	In Progress		Coordinating with Neuwire Electricians and District Engineer to set up an onsite meeting to review potential code violations / concerns with the median landscape lighting installation.
8/8/2026	Streetlight Repair	3rd Party Vendor	Utilities	Completed	8/11/2026	The lightpole that was damaged by lightning has been repaired.
	ENHANCEMENTS PUNCHLIST					
8/8/2026	Tree Rings	Landscaper	Landscaping	Pending		All tree rings in the medians and center islands need to be uniform size.
8/8/2026	Verge Tree Rings	Landscaper	Landscaping	Pending		All tree rings in the verge area need to be uniform size.
8/8/2026	Plant Bed Hard Edging	Landscaper	Landscaping	Pending		The median Bottle Brush plant beds need to be hard edge into straight lines to make it easier to maintain in the future. Renderings are needed for the proposed plantings. Consider mulching the area to improve aesthetics until plantings are ready.
8/8/2026	Sandhill Gate Declined Robeline Replacements	Landscaper	Landscaping	Pending		Remove dead / dying Robeline's and replace with Euro Palms.
8/8/2026	Tree Lifting / Pergola Foxtail Removals	Landscaper	Landscaping	Pending		All trees need to be lifted to the appropriate height standards. In addition, the Foxtail Palms on CDD property adjacent the pergola need to be cut down and removed.
8/8/2026	Dead Plant Removal - Estuary / Four Seasons BLVD	Landscaper	Landscaping	Pending		Dead plant material at Estuary and Four Seasons BLVD need to be removed.
8/8/2026	Median Endcaps	Landscaper	Landscaping	Pending		Median endcaps with stone require steel edging to be installed to maintain a barrier between the stone and turf.
8/8/2026	Roundabout Plant Enhancements	Landscaper	Landscaping	Proposals Approved		Roundabout plant enhancement and redesign that was previously approved is being scheduled now that the area is no longer being used as a staging area.
	LANDSCAPE PUNCHLIST					
8/8/2026	Bottle Brush / Magnolia Trimming	Landscaper	Landscaping	Pending		Trim up suckers on Bottle Brush, Magnolia's, etc..
8/8/2026	Tree Trimming / Lifting	Landscaper	Landscaping	Pending		All trees need to be trimmed, with particular attention to the trees near the pergola.
8/8/2026	Lift Station Trimming	Landscaper	Landscaping	Pending		Hedges around Key Bay Tr and Antilles lift stations need to be trimmed. Invasive plant material needs to be removed. Any sections of barbed wire that were damaged need to be repaired.
8/8/2026	Weed Detailing	Landscaper	Landscaping	Pending		Weeds and vines growing in rock beds need to be treated at the Sandhill Road gate rock beds, and the front gate area.
8/8/2026	Fence Repairs	Landscaper	Hardscaping	Pending		Some of the damaged fence panels were replaced by the vendor. The area is still missing 10-15 fence post caps. The vendor will need to provide an update on any additional planned repairs.