

***Windward
Community Development District***

Agenda

September 16, 2026

AGENDA

Windward

Community Development District

219 East Livingston Street, Orlando, FL 32801

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

September 9, 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, September 16, 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. Appointment of Individual to Fill Board Vacancy with Term Ending November 2026 - (Seat 4)
 - B. Administration of Oath of Office to Newly Appointed Supervisor
 - C. Consideration of Resolution 2026-06 Appointing Assistant Secretary
6. Approval of Minutes of the August 19, 2026 Workshop & Board of Supervisors Meetings
7. Presentation of Series 2020A-1 and 2020A-2 Arbitrage Rebare Report
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
 - D. Field Manager
 - i. Consideration of Proposal to Replace Irrigation Controller No. 14
9. Other Business
10. Supervisors' Requests
11. Adjournment

SECTION V

SECTION C

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, August 19, 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 <i>by telephone</i>

Also Present were:

Jason Showe	District Manager
Kristen Trucco	District Counsel
Jennifer Eden	District Counsel
Dave Hamstra	District Engineer
Jarett Wright	Field Manager
Manuel Trinidad	HOA, Director
Tracy Reid	HOA, President
Paula DePaola	HA, Vice President
Several Residents	

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. Pucia stated I was here two months ago regarding the trees on your property that overhang my backyard and other yards too.

Mr. Showe stated our current vendor doesn't have the equipment to do the work. We are sourcing new vendors to accomplish that work.

Mr. Pucia stated the CDD property on the easement, is washing away.

Mr. Showe stated I got your email yesterday and forwarded it to Jarett. That is a project Robbie was working on before he left and we are catching up and we will get it done.

A resident stated I understand we booked two groups to use the room this morning. I invite the CDD to see how crowded this studio is for the people who need the chairs. We don't know that we have been bumped. Communication would be kind and respectful. It is a shared space and only group at a time can use it.

Mr. Hofer stated this came up four or five months ago and we are working on this. We had a conversation and worked it out that this particular class can continue. I'm the one who does the scheduling in Town Square for the CDD, I schedule two hours in the kitchen, 2 hours 1-3 here. We had nothing to do with what happened this morning. Please bring it up at the HOA meeting.

FIFTH ORDER OF BUSINESS**Organizational Matters****A. Acceptance of Resignation of Supervisor Pierson**

On MOTION by Mr. Peltier seconded by Mr. Hofer with all in favor Mr. Pierson's resignation was accepted.

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**

Items B, C, and D were tabled to a future meeting agenda.

SIXTH ORDER OF BUSINESS

**Approval of the Minutes of the July 15, 2026
Workshop and Board of Supervisors Meeting**

On MOTION by Mr. Bobonik seconded by Mr. Rose with all in favor the minutes of the July 15, 2026 workshop and board meeting were approved as presented.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Trucco stated the Tolling Agreement with Khov was signed since the last board meeting. Thanks to Supervisor Bobonik for signing that quickly once the terms were negotiated. The 590 claim is still be reviewed by our experts.

B. Engineer

Mr. Hamstra stated we plan to finish the site inspections next week and give the board a draft report by Mid-September regarding the developer, CDD and HOA.

C. Manager

i. Approval of Check Register

On MOTION by Mr. Hofer seconded by Mr. Bobonik with all in favor the check register was approved with the exception of the following: Guardian 260740 and 260501, GMS 311, Prince and Sons, 22062, 25131, 25132, 25171, 25560 and 25771.

ii. Proposal for Drone Services

Mr. Showe stated at the workshop we talked about the proposal for the drone services in the amount of \$1,950 to help with the 558 plan.

On MOTION by Mr. Peltier seconded by Mr. Hofer with all in favor the drone proposal in the amount of \$1,950 was approved.

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. Wright reviewed the field action items list, copy of which was included in the agenda package.

Mr. Showe stated the board has determined with the verge area ULS will not opt anyone out of verge service. Even if they don't want their house treated, we will continue to maintain the verge in accordance with our contract so that no resident can opt out of verge service.

EIGHTH ORDER OF BUSINESS**Other Business**

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS**Supervisor's Requests**

Mr. Bobonik stated we are still reviewing the Zoom status. We have proposals we requested from the vendors. We are looking at a proposal for the main gate from the guardhouse to the roundabout to look at replacing the viburnum with podocarpus. We are setting up a meeting with Toho to start the process of being able to handle the individual water meters to eliminate the issues over the water costs. The HOA board will also be invited to this meeting. The verge area replacements projects for Hanson Bay, Antilles and Estuary are still in the works. They are slowly moving up the list of projects and will keep the community updated. RFPs are being reviewed for the cameras and gate vendor that will be taken care of after the security transfer later this year.

TENTH ORDER OF BUSINESS**Adjournment**

On MOTION by Mr. Peltier seconded by Mr. Hofer with all in favor the meeting adjourned at 1:19 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION VII

REBATE REPORT
Windward Community Development District
(Osceola County, Florida)

\$4,230,000 Special Assessment Bonds, Series 2020A-1

\$8,010,000 Special Assessment Bonds, Series 2020A-2

Dated: October 29, 2020
Delivered: October 29, 2020

Rebate Report to the Computation Date
May 1, 2030
Reflecting Activity Through
July 31, 2026



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AMTEC

American Municipal Tax-Exempt Compliance

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September 2, 2026

Windward Community Development District
c/o Ms. Katie Costa
Director of Operations – Accounting Division
Government Management Services – CF, LLC
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

Re: Windward Community Development District (Osceola County, Florida), \$4,230,000 Special Assessment Bonds, Series 2020A-1 & \$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of Windward Community Development District (the "District").

The scope of our engagement consisted of preparing computations shown in the attached schedules to determine the Rebatable Arbitrage and Yield Restriction Liability as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage and Yield Restriction Liability based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage and Yield Restriction Liability.

We have scheduled our next Report as of April 30, 2027. Thank you for this engagement and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the May 1, 2030 Computation Date
Reflecting Activity from October 29, 2020 through July 31, 2026

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition General Account	1.816073%	535,105.88	(1,028,872.32)
Retainage Account	0.004999%	102.88	(132,405.78)
A-1 Reserve Account	2.630716%	19,682.67	(17,337.70)
A-2 Reserve Account	1.520133%	8,185.81	(21,433.98)
A-1 Interest Account	0.005023%	6.80	(8,698.21)
A-2 Interest Account	0.005021%	13.42	(17,173.77)
Cost of Issuance Account	2.057303%	3,956.39	(6,128.24)
Totals	1.693443%	\$567,053.85	\$(1,232,050.00)
Bond Yield	4.384434%		
Rebate Computation Credits			(15,773.90)
Net Rebatable Arbitrage			\$(1,247,823.90)

SUMMARY OF YIELD RESTRICTION COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the May 1, 2030 Computation Date
Reflecting Activity from October 29, 2023 through July 31, 2026

Fund Description	Taxable Inv Yield	Yield Restriction Liability
Acquisition General Account	4.177170%	(29,225.67)
Totals	4.177170%	\$(29,225.67)
Bond Yield (+0.125%) *	4.509434%	
Net Yield Restriction		\$(29,225.67)

* Pursuant to the Treasury Regulations Section 1.148-2(d)(2), for Yield Restriction purposes, the Bond Yield is adjusted upwardly by 0.125% for funds not held in a refunding escrow or allocable to replacement proceeds.

Based upon our computations, no rebate or yield restriction liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of computing Rebatable Arbitrage and Yield Restriction Liability, investment activity is reflected from October 29, 2020, the date of the closing, through July 31, 2026, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of May 1, 2030.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between October 29, 2020 and July 31, 2026, the District made periodic payments into the Revenue, A-1 Interest, A-1 Sinking, A-1 Prepayment, A-2 Interest, A-2 Sinking and A-2 Prepayment Accounts (collectively, the "Debt Service Fund"), that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Fund and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

DEFINITIONS

6. Computation Date

May 1, 2030.

7. Computation Period

The period beginning on October 29, 2020, the date of the closing, and ending on July 31, 2026.

8. Temporary Period

The period ending three years from the date of the closing during which time arbitrage profits and losses may be blended.

9. Yield Restriction Period

The period subsequent to the Temporary Period that proceeds are yield restricted to the yield on the Bonds, plus 0.125%.

10. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on May 1st, the day in the calendar year that was selected by the Issuer, or the final redemption date of the Bonds.

11. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

12. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

13. Issue Price

The price determined on the basis of the initial offering price to the public at which price a substantial amount of the Bonds was sold.

14. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

15. Yield Restriction Liability

The Rebatable Arbitrage accumulated after the Temporary Period, at the bond yield plus 0.125%.

16. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and U.S. Bank, Trustee.

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage and Yield Restriction Liability, as of July 31, 2026, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to May 1, 2030. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on May 1, 2030, is the Rebatable Arbitrage and Yield Restriction Liability.

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
Delivered: October 29, 2020

Sources of Funds

A-1 Par Amount	\$ 4,230,000.00
A-2 Par Amount	8,010,000.00
Total	\$12,240,000.00

Uses of Funds

Acquisition and Construction Fund	\$ 8,308,336.57
Retainage Account	2,646,116.00
A-1 Reserve Account	127,656.25
A-2 Reserve Account	177,199.00
A-1 Interest Account	179,494.18
A-2 Interest Account	354,398.00
Cost of Issuance Account	202,000.00
Underwriter's Discount	244,800.00
Total	\$12,240,000.00

PROOF OF ARBITRAGE YIELD

Windward Community Development District
(Osceola County, Florida)

\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1

\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2

Date	Debt Service	Total	Present Value to 10/29/2020 @ 4.3844339107%
05/01/2021	268,420.93	268,420.93	262,599.51
11/01/2021	265,471.25	265,471.25	254,142.45
05/01/2022	340,471.25	340,471.25	318,949.80
11/01/2022	264,346.25	264,346.25	242,324.45
05/01/2023	344,346.25	344,346.25	308,888.41
11/01/2023	263,146.25	263,146.25	230,985.98
05/01/2024	343,146.25	343,146.25	294,747.32
11/01/2024	261,946.25	261,946.25	220,173.46
05/01/2025	346,946.25	346,946.25	285,362.68
11/01/2025	260,671.25	260,671.25	209,802.32
05/01/2026	345,671.25	345,671.25	272,246.68
11/01/2026	259,120.00	259,120.00	199,702.01
05/01/2027	349,120.00	349,120.00	263,292.46
11/01/2027	257,477.50	257,477.50	190,013.80
05/01/2028	347,477.50	347,477.50	250,931.24
11/01/2028	255,835.00	255,835.00	180,788.24
05/01/2029	350,835.00	350,835.00	242,602.52
11/01/2029	254,101.25	254,101.25	171,941.77
05/01/2030	354,101.25	354,101.25	234,468.35
11/01/2030	252,276.25	252,276.25	163,461.44
05/01/2031	357,276.25	357,276.25	226,529.76
11/01/2031	250,045.00	250,045.00	155,139.17
05/01/2032	360,045.00	360,045.00	218,596.03
11/01/2032	247,707.50	247,707.50	147,165.77
05/01/2033	357,707.50	357,707.50	207,959.08
11/01/2033	245,370.00	245,370.00	139,589.73
05/01/2034	360,370.00	360,370.00	200,614.73
11/01/2034	242,926.25	242,926.25	132,333.81
05/01/2035	362,926.25	362,926.25	193,462.56
11/01/2035	8,250,376.25	8,250,376.25	4,303,625.65
05/01/2036	189,156.25	189,156.25	96,552.52
11/01/2036	61,500.00	61,500.00	30,718.51
05/01/2037	196,500.00	196,500.00	96,043.91
11/01/2037	58,631.25	58,631.25	28,042.62
05/01/2038	198,631.25	198,631.25	92,964.94
11/01/2038	55,656.25	55,656.25	25,489.88
05/01/2039	200,656.25	200,656.25	89,926.70
11/01/2039	52,575.00	52,575.00	23,056.72
05/01/2040	202,575.00	202,575.00	86,933.31
11/01/2040	49,387.50	49,387.50	20,739.56
05/01/2041	209,387.50	209,387.50	86,042.98
11/01/2041	45,787.50	45,787.50	18,411.70
05/01/2042	210,787.50	210,787.50	82,941.89
11/01/2042	42,075.00	42,075.00	16,200.76
05/01/2043	217,075.00	217,075.00	81,790.57
11/01/2043	38,137.50	38,137.50	14,061.38
05/01/2044	218,137.50	218,137.50	78,702.42
11/01/2044	34,087.50	34,087.50	12,034.70
05/01/2045	224,087.50	224,087.50	77,417.61
11/01/2045	29,812.50	29,812.50	10,078.66
05/01/2046	229,812.50	229,812.50	76,025.65
11/01/2046	25,312.50	25,312.50	8,194.15
05/01/2047	230,312.50	230,312.50	72,957.23
11/01/2047	20,700.00	20,700.00	6,416.58
05/01/2048	235,700.00	235,700.00	71,494.86
11/01/2048	15,862.50	15,862.50	4,708.35
05/01/2049	240,862.50	240,862.50	69,959.83

PROOF OF ARBITRAGE YIELD

Windward Community Development District
(Osceola County, Florida)

\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1

\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2

Date	Debt Service	Total	Present Value
			to 10/29/2020 @ 4.3844339107%
11/01/2049	10,800.00	10,800.00	3,069.63
05/01/2050	245,800.00	245,800.00	68,363.74
11/01/2050	5,512.50	5,512.50	1,500.29
05/01/2051	250,512.50	250,512.50	66,717.18
	21,065,508.43	21,065,508.43	12,240,000.00

Proceeds Summary

Delivery date	10/29/2020
Par Value	12,240,000.00
Target for yield calculation	12,240,000.00

BOND DEBT SERVICE

Windward Community Development District
(Osceola County, Florida)

\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
10/29/2020					
05/01/2021			90,242.93	90,242.93	
11/01/2021			89,251.25	89,251.25	179,494.18
05/01/2022	75,000	3.000%	89,251.25	164,251.25	
11/01/2022			88,126.25	88,126.25	252,377.50
05/01/2023	80,000	3.000%	88,126.25	168,126.25	
11/01/2023			86,926.25	86,926.25	255,052.50
05/01/2024	80,000	3.000%	86,926.25	166,926.25	
11/01/2024			85,726.25	85,726.25	252,652.50
05/01/2025	85,000	3.000%	85,726.25	170,726.25	
11/01/2025			84,451.25	84,451.25	255,177.50
05/01/2026	85,000	3.650%	84,451.25	169,451.25	
11/01/2026			82,900.00	82,900.00	252,351.25
05/01/2027	90,000	3.650%	82,900.00	172,900.00	
11/01/2027			81,257.50	81,257.50	254,157.50
05/01/2028	90,000	3.650%	81,257.50	171,257.50	
11/01/2028			79,615.00	79,615.00	250,872.50
05/01/2029	95,000	3.650%	79,615.00	174,615.00	
11/01/2029			77,881.25	77,881.25	252,496.25
05/01/2030	100,000	3.650%	77,881.25	177,881.25	
11/01/2030			76,056.25	76,056.25	253,937.50
05/01/2031	105,000	4.250%	76,056.25	181,056.25	
11/01/2031			73,825.00	73,825.00	254,881.25
05/01/2032	110,000	4.250%	73,825.00	183,825.00	
11/01/2032			71,487.50	71,487.50	255,312.50
05/01/2033	110,000	4.250%	71,487.50	181,487.50	
11/01/2033			69,150.00	69,150.00	250,637.50
05/01/2034	115,000	4.250%	69,150.00	184,150.00	
11/01/2034			66,706.25	66,706.25	250,856.25
05/01/2035	120,000	4.250%	66,706.25	186,706.25	
11/01/2035			64,156.25	64,156.25	250,862.50
05/01/2036	125,000	4.250%	64,156.25	189,156.25	
11/01/2036			61,500.00	61,500.00	250,656.25
05/01/2037	135,000	4.250%	61,500.00	196,500.00	
11/01/2037			58,631.25	58,631.25	255,131.25
05/01/2038	140,000	4.250%	58,631.25	198,631.25	
11/01/2038			55,656.25	55,656.25	254,287.50
05/01/2039	145,000	4.250%	55,656.25	200,656.25	
11/01/2039			52,575.00	52,575.00	253,231.25
05/01/2040	150,000	4.250%	52,575.00	202,575.00	
11/01/2040			49,387.50	49,387.50	251,962.50
05/01/2041	160,000	4.500%	49,387.50	209,387.50	
11/01/2041			45,787.50	45,787.50	255,175.00
05/01/2042	165,000	4.500%	45,787.50	210,787.50	
11/01/2042			42,075.00	42,075.00	252,862.50
05/01/2043	175,000	4.500%	42,075.00	217,075.00	
11/01/2043			38,137.50	38,137.50	255,212.50
05/01/2044	180,000	4.500%	38,137.50	218,137.50	
11/01/2044			34,087.50	34,087.50	252,225.00
05/01/2045	190,000	4.500%	34,087.50	224,087.50	
11/01/2045			29,812.50	29,812.50	253,900.00
05/01/2046	200,000	4.500%	29,812.50	229,812.50	
11/01/2046			25,312.50	25,312.50	255,125.00
05/01/2047	205,000	4.500%	25,312.50	230,312.50	
11/01/2047			20,700.00	20,700.00	251,012.50
05/01/2048	215,000	4.500%	20,700.00	235,700.00	
11/01/2048			15,862.50	15,862.50	251,562.50
05/01/2049	225,000	4.500%	15,862.50	240,862.50	
11/01/2049			10,800.00	10,800.00	251,662.50

BOND DEBT SERVICE

Windward Community Development District
(Osceola County, Florida)

\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/01/2050	235,000	4.500%	10,800.00	245,800.00	
11/01/2050			5,512.50	5,512.50	251,312.50
05/01/2051	245,000	4.500%	5,512.50	250,512.50	
11/01/2051					250,512.50
	4,230,000		3,536,950.43	7,766,950.43	7,766,950.43

BOND DEBT SERVICE

Windward Community Development District
(Osceola County, Florida)
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
10/29/2020					
05/01/2021			178,178	178,178	
11/01/2021			176,220	176,220	354,398
05/01/2022			176,220	176,220	
11/01/2022			176,220	176,220	352,440
05/01/2023			176,220	176,220	
11/01/2023			176,220	176,220	352,440
05/01/2024			176,220	176,220	
11/01/2024			176,220	176,220	352,440
05/01/2025			176,220	176,220	
11/01/2025			176,220	176,220	352,440
05/01/2026			176,220	176,220	
11/01/2026			176,220	176,220	352,440
05/01/2027			176,220	176,220	
11/01/2027			176,220	176,220	352,440
05/01/2028			176,220	176,220	
11/01/2028			176,220	176,220	352,440
05/01/2029			176,220	176,220	
11/01/2029			176,220	176,220	352,440
05/01/2030			176,220	176,220	
11/01/2030			176,220	176,220	352,440
05/01/2031			176,220	176,220	
11/01/2031			176,220	176,220	352,440
05/01/2032			176,220	176,220	
11/01/2032			176,220	176,220	352,440
05/01/2033			176,220	176,220	
11/01/2033			176,220	176,220	352,440
05/01/2034			176,220	176,220	
11/01/2034			176,220	176,220	352,440
05/01/2035			176,220	176,220	
11/01/2035	8,010,000	4.400%	176,220	8,186,220	8,362,440
	8,010,000		5,288,558	13,298,558	13,298,558

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
Acquisition General Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-8,308,336.57	-12,547,503.33
03/17/21		2,949,524.24	4,381,016.40
05/26/21		534.20	786.89
08/09/21	From Ret	-2,646,218.88	-3,863,839.33
02/06/23		165.00	225.83
05/09/23		-165.00	-223.31
06/28/23		5,621,913.45	7,563,996.81
07/18/23		2,750.00	3,691.08
08/02/23		7,583.55	10,161.57
08/17/23		21,121.15	28,250.17
02/24/25		765.00	957.96
02/24/25		51.00	63.86
07/02/25		-34,471.24	-42,505.34
07/16/25		-60.15	-74.04
09/03/25		962.50	1,178.14
09/03/25		246.20	301.36
07/31/26	Bal	2,910,125.42	3,424,504.05
07/31/26	Acc	8,616.01	10,138.93

05/01/30	TOTALS:	535,105.88	-1,028,872.32

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-1,028,872.32
COMP DATE:	05/01/30	NET INCOME:	535,105.88
BOND YIELD:	4.384434%	TAX INV YIELD:	1.816073%

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
Retainage Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-2,646,116.00	-3,996,245.10
08/09/21	to Acq	2,646,218.88	3,863,839.33

05/01/30	TOTALS:	102.88	-132,405.78

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-132,405.78
COMP DATE:	05/01/30	NET INCOME:	102.88
BOND YIELD:	4.384434%	TAX INV YIELD:	0.004999%

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
A-1 Reserve Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-127,656.25	-192,790.36
11/02/20		0.05	0.08
12/01/20		0.52	0.78
01/04/21		0.54	0.81
02/01/21		0.54	0.81
03/01/21		0.49	0.73
04/01/21		0.54	0.80
05/03/21		0.52	0.77
06/01/21		0.54	0.79
07/01/21		0.52	0.76
08/02/21		0.54	0.79
09/01/21		0.54	0.79
10/04/21		0.52	0.75
11/02/21		0.54	0.78
12/02/21		0.52	0.75
01/04/22		0.54	0.77
02/02/22		0.54	0.77
03/02/22		0.49	0.70
04/04/22		0.54	0.77
05/03/22		0.52	0.74
06/02/22		0.54	0.76
07/05/22		0.52	0.73
08/02/22		0.54	0.76
09/02/22		84.20	117.40
10/04/22		157.38	218.59
11/02/22		193.06	267.24
12/02/22		204.60	282.20
01/04/23		238.52	327.71
02/02/23		253.74	347.45
03/02/23		230.13	313.99
04/04/23		310.57	422.11
05/02/23		387.52	524.92
06/02/23		401.16	541.43
07/05/23		398.71	535.99
08/02/23		464.63	622.58
09/05/23		580.05	774.15
10/03/23		561.34	746.66
11/02/23		580.13	768.96
12/04/23		557.31	735.87
01/03/24		572.77	753.65
02/02/24		567.65	744.31
03/04/24		531.11	693.71
04/02/24		567.88	739.24
05/02/24		549.42	712.63
06/04/24		567.73	733.55
07/02/24		549.42	707.50
08/02/24		567.40	728.02
09/04/24		567.30	725.09

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
A-1 Reserve Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/02/24		528.07	672.67
11/04/24		513.23	651.26
12/03/24		476.75	602.85
01/03/25		474.85	598.29
02/04/25		460.41	577.93
02/05/25		337.50	423.60
03/04/25		414.90	518.92
04/02/25		459.19	572.38
05/01/25		444.38	551.99
06/03/25		459.14	568.13
07/02/25		444.38	547.95
08/04/25		459.19	564.03
09/03/25		458.77	561.55
10/02/25		430.08	524.60
11/04/25		430.40	522.97
01/05/26		386.80	466.55
02/03/26		378.15	454.58
03/03/26		341.49	409.03
04/02/26		378.07	451.27
05/04/26		365.88	435.04
07/02/26		355.90	420.22
07/31/26	Bal	127,318.75	149,822.95
07/31/26	Acc	367.76	432.76

05/01/30	TOTALS:	19,682.67	-17,337.70

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-17,337.70
COMP DATE:	05/01/30	NET INCOME:	19,682.67
BOND YIELD:	4.384434%	TAX INV YIELD:	2.630716%

Windward Community Development District
 (Osceola County, Florida)
 \$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
 \$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
 A-2 Reserve Account

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-177,199.00	-267,611.34
06/30/21		5.21	7.64
11/01/21		979.00	1,415.42
11/01/21		2.23	3.22
02/01/22		5,062.20	7,239.91
05/02/22		14,850.00	21,006.77
05/02/22		2.16	3.06
08/01/22		10,560.00	14,778.83
08/01/22		2.10	2.94
11/01/22		15,730.00	21,776.90
11/01/22		97.44	134.90
02/01/23		10,670.00	14,612.44
02/01/23		609.65	834.91
05/01/23		720.21	975.68
05/01/23		22,990.00	31,145.01
08/01/23		9,020.00	12,087.80
08/01/23		962.23	1,289.49
10/04/23		3,850.85	5,121.54
11/01/23		9,020.00	11,957.44
02/01/24		11,077.21	14,526.24
05/01/24		15,400.00	19,977.20
05/03/24		961.49	1,246.96
08/01/24		9,240.00	11,857.06
08/01/24		809.25	1,038.45
11/01/24		9,790.00	12,427.36
12/03/24		630.57	797.36
02/03/25		5,390.00	6,766.61
02/03/25		459.35	576.67
05/01/25		11,220.00	13,937.06
05/01/25		317.89	394.87
08/01/25		10,138.24	12,457.53
02/19/26		4,817.53	5,780.08

05/01/30	TOTALS:	8,185.81	-21,433.98

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-21,433.98
COMP DATE:	05/01/30	NET INCOME:	8,185.81
BOND YIELD:	4.384434%	TAX INV YIELD:	1.520133%

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
A-1 Interest Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-179,494.18	-271,077.59
05/01/21		90,242.93	133,331.87
11/01/21		89,251.25	129,037.89
05/02/22		-89,244.45	-126,244.95
05/02/22		89,251.25	126,254.57

05/01/30	TOTALS:	6.80	-8,698.21

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-8,698.21
COMP DATE:	05/01/30	NET INCOME:	6.80
BOND YIELD:	4.384434%	TAX INV YIELD:	0.005023%

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
A-2 Interest Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-354,398.00	-535,222.67
05/01/21		178,178.00	263,253.92
11/01/21		176,220.00	254,775.79
02/01/22		-7,411.58	-10,599.98
02/01/22		7,425.00	10,619.17
05/02/22		-156,310.00	-221,115.70
05/02/22		156,310.00	221,115.70
08/01/22		-7,865.00	-11,007.15
08/01/22		7,865.00	11,007.15

05/01/30	TOTALS:	13.42	-17,173.77

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-17,173.77
COMP DATE:	05/01/30	NET INCOME:	13.42
BOND YIELD:	4.384434%	TAX INV YIELD:	0.005021%

Windward Community Development District
 (Osceola County, Florida)
 \$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
 \$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
 Cost of Issuance Account

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
10/29/20	Beg Bal	-202,000.00	-305,066.56
10/29/20		42,500.00	64,184.80
10/29/20		6,000.00	9,061.38
10/29/20		40,000.00	60,409.22
10/30/20		46,750.00	70,594.77
11/16/20		5,675.00	8,553.02
12/01/20		1,500.00	2,256.63
02/22/22		29,000.00	41,370.74
07/16/25		34,471.24	42,433.71
07/16/25		60.15	74.04

05/01/30	TOTALS:	3,956.39	-6,128.24

ISSUE DATE:	10/29/20	REBATABLE ARBITRAGE:	-6,128.24
COMP DATE:	05/01/30	NET INCOME:	3,956.39
BOND YIELD:	4.384434%	TAX INV YIELD:	2.057303%

Windward Community Development District
 (Osceola County, Florida)
 \$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
 \$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
 Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.384434%)
05/01/21		-1,780.00	-2,629.91
05/01/22		-1,830.00	-2,589.02
05/01/23		-1,960.00	-2,655.25
05/01/24		-2,070.00	-2,685.25
05/01/25		-2,120.00	-2,633.38
05/01/26		-2,170.00	-2,581.08

05/01/30	TOTALS:	-11,930.00	-15,773.90

ISSUE DATE: 10/29/20 REBATABLE ARBITRAGE: -15,773.90
 COMP DATE: 05/01/30
 BOND YIELD: 4.384434%

Windward Community Development District
(Osceola County, Florida)
\$4,230,000 Special Assessment Revenue Bonds, Series 2020A-1
\$8,010,000 Special Assessment Revenue Bonds, Series 2020A-2
Acquisition General Account

YIELD RESTRICTION CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	%	ADJUSTED RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.509434%)
10/29/23	YR Bal	-2,574,153.62	96.12	-2,474,153.62	-3,306,875.28
02/24/25		765.00	96.12	735.28	926.60
02/24/25		51.00	96.12	49.02	61.77
07/02/25		-34,471.24	96.12	-33,132.11	-41,096.14
07/16/25		-60.15	96.12	-57.81	-71.59
09/03/25		962.50	96.12	925.11	1,138.84
09/03/25		246.20	96.12	236.64	291.31
07/31/26	Bal	2,910,125.42	96.12	2,797,073.68	3,306,608.94
07/31/26	Acc	8,616.01	96.12	8,281.30	9,789.88
05/01/30	TOTALS:	312,081.12		299,957.49	-29,225.67

ISSUE DATE:	10/29/20	YIELD REDUCTION AMT:	-29,225.67
COMP DATE:	05/01/30	NET INCOME:	299,957.49
BOND YIELD:	4.509434%	TAX INV YIELD:	4.177170%

SECTION VIII

SECTION C

SECTION 1

Windward Community Development District

Summary of Check Register

August 6, 2026 to September 2, 2026

Fund	Date	Check No.'s		Amount
General Fund				
	8/10/26	1304-1305	\$	24,004.41
	8/19/26	1306-1306	\$	3,597.28
	9/1/26	1307-1318	\$	52,216.50
Total Amount \$				79,818.19

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
8/10/26	00010	8/06/26 6513-07.	202607 320-53800-43000		*	23.48	
		17031 KEY BAY TRL	JUL26				
8/07/26		5497-07.	202607 320-53800-43000		*	374.32	
		79811 4 SEASONS BLV	JUL26				
8/07/26		6042-07.	202607 320-53800-43000		*	31.25	
		7701 4 SEASONS BLVD	JUL26				
8/07/26		7572-07.	202607 320-53800-43500		*	1,396.82	
		0000 4 SEASONS BLVD	JUL26				
			DUKE ENERGY				1,825.87 001304
8/10/26	00009	7/28/26 4559-07.	202607 320-53800-43100		*	22,101.23	
		0 FOUR SEASONS BLVD	JUL26				
7/28/26		8619-07.	202607 320-53800-43100		*	29.48	
		7900 4 SEASON BLVD	JUL26				
7/28/26		8639-07.	202607 320-53800-43100		*	14.54	
		7900 4 SEASONS BLVD	JUL26				
7/28/26		9609-07.	202607 320-53800-43100		*	33.29	
		7980 4 SEASONS BLVD	JUL26				
			TOHO WATER AUTHORITY				22,178.54 001305
8/19/26	00010	8/11/26 5059-07.	202607 320-53800-43000		*	30.80	
		24801 SANDY CREEK	JUL26				
8/11/26		5281-07.	202607 320-53800-43000		*	189.46	
		7980 4 SEASONS BLVD	JUL26				
8/11/26		6274-07.	202607 320-53800-43000		*	41.91	
		77001 4 SEASON BLVD	JUL26				
8/11/26		6761-07.	202607 320-53800-43000		*	30.80	
		78151 4 SEASON BLVD	JUL26				
8/11/26		7829-07.	202607 320-53800-43000		*	30.80	
		21501 PEBBLE PASS	JUL26				
8/11/26		8052-07.	202607 320-53800-43000		*	30.80	
		79011 HANSON BAY PL	JUL26				
8/12/26		1747-07.	202607 320-53800-43000		*	39.65	
		23131 SEAGRASS PT	JUL26				
8/12/26		8932-07.	202607 320-53800-43000		*	19.84	
		21421 LIMESTONE TRL	JUL26				
8/13/26		0124-07.	202607 320-53800-43500		*	1,657.95	
		000 4 SEASON BLVD	JUL26				
8/13/26		5801-07.	202607 320-53800-43500		*	1,525.27	
		000 SAND HILL RD	JUL26				
			DUKE ENERGY				3,597.28 001306
9/01/26	00046	7/21/26 45321	202608 320-53800-47000		*	2,295.00	
		BACKFLOW REPAIRS					
			AARON'S BACKFLOW SERVICES, INC				2,295.00 001307

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
9/01/26	00014	7/01/26 260373	202608 320-53800-47000	WI-PAK MONTHLY SVC JUL26	*	120.00	
				ACCESS CONTROL SYSTEMS LLC			120.00 001308
9/01/26	00041	7/24/26 22218	202608 320-53800-47100	POND MAINTENANCE JUL26	*	375.00	
				AQUATIC WEED MANAGEMENT, INC			375.00 001309
9/01/26	00010	8/19/26 6977-08.	202608 320-53800-43500	000 SAND HILL LN AUG26	*	1,527.51	
		8/28/26 7366-08.	202608 320-53800-43500	000 SHADOW TREE LN AUG26	*	3,907.92	
				DUKE ENERGY			5,435.43 001310
9/01/26	00001	7/01/26 309	202608 320-53800-12000	FIELD AMANGEMENT JUL26	*	2,000.00	
		7/01/26 310	202608 310-51300-34000	MANAGEMENT FEES JUL26	*	4,583.33	
		7/01/26 310	202608 310-51300-35200	WEBSITE ADMIN JUL26	*	92.75	
		7/01/26 310	202608 310-51300-35100	INFO TECHNOLOGY JUL26	*	162.33	
		7/01/26 310	202608 310-51300-31300	DISSEMINAITON AGENT JUL26	*	841.75	
		7/01/26 310	202608 310-51300-51000	OFFICE SUPPLIES	*	.42	
		7/01/26 310	202608 310-51300-42000	POSTAGE	*	203.44	
		7/01/26 310	202608 310-51300-42500	COPIES	*	8.10	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			7,892.12 001311
9/01/26	00002	7/13/26 154570	202608 310-51300-31500	GENERAL COUNSEL JUN26	*	2,112.00	
		7/13/26 154571	202608 310-51300-31500	CONSTRUCTION DEFECT JUN26	*	160.00	
				LATHAM LUNA EDEN & BEAUDINE LLP			2,272.00 001312
9/01/26	00072	7/10/26 207122	202608 320-53800-47000	LNDSCE BREAKERS REMOVED	*	816.56	
				NEUWIRE INC.			816.56 001313
9/01/26	00070	7/31/26 228637	202608 310-51300-31100	ENGINEER SERVICES JUN26	*	3,534.35	
				PEGASUS ENGINEERING, LLC			3,534.35 001314

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
9/01/26	00059	4/23/26	23559 202608 320-53800-46400	IRRIGATION LABOR	*	670.24		
		7/24/26	25307 202608 320-53800-46400	IRRIGATION LABOR	*	711.37		
							1,381.61	001315
PRINCE & SONS, INC.								
9/01/26	00062	8/01/26	AV33074 202608 320-53800-46900	FOUNTAIN MAINT - AUG 26	*	750.00		
							750.00	001316
RESORT POOL SERVICES								
9/01/26	00009	8/21/26	8979-08. 202608 320-53800-43100	7700 4 SEASONS BLVD AUG26	*	25,644.43		
							25,644.43	001317
TOHO WATER AUTHORITY								
9/01/26	00064	7/20/26	216345 202608 320-53800-46800	VERGE LANDSCAPE MAINT JUL26	*	1,700.00		
							1,700.00	001318
FLORIDA ULS OPERATING, LLC DBA								
TOTAL FOR BANK A						79,818.19		
TOTAL FOR REGISTER						79,818.19		

SECTION 3

Windward
Community Development District

Unaudited Financial Reporting
August 31, 2026



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Windward
Community Development District
Combined Balance Sheet
August 31, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:					
Cash:					
Operating Account	\$ 96,142	\$ -	\$ -	\$ -	\$ 96,142
State Board of Administration	\$ 1,093,731	\$ -	\$ -	\$ -	\$ 1,093,731
Capital Reserve Account	\$ -	\$ -	\$ -	\$ 102,925	\$ 102,925
Prepaid Expense	\$ 1,053	\$ -	\$ -	\$ -	\$ 1,053
Due from Other	\$ 53,840	\$ -	\$ -	\$ -	\$ 53,840
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	\$ -	\$ 156,485	\$ -	\$ -	\$ 156,485
Prepayment A-1	\$ -	\$ 24,089	\$ -	\$ -	\$ 24,089
Construction	\$ -	\$ -	\$ 6,186	\$ -	\$ 6,186
Series 2020 A-1/A-2					
Reserve A-1	\$ -	\$ 120,375	\$ -	\$ -	\$ 120,375
Revenue	\$ -	\$ 387,632	\$ -	\$ -	\$ 387,632
Construction	\$ -	\$ -	\$ 2,918,766	\$ -	\$ 2,918,766
Total Assets	\$ 1,244,765	\$ 811,035	\$ 2,924,952	\$ 102,925	\$ 5,083,678
Liabilities:					
Accounts Payable	\$ 80,758	\$ -	\$ -	\$ -	\$ 80,758
Due to Debt Service Fund	\$ 2,897	\$ -	\$ -	\$ -	\$ 2,897
Total Liabilities	\$ 83,655	\$ -	\$ -	\$ -	\$ 83,655
Fund Balances:					
Nonspendable:					
Prepaid Items	\$ 1,053	\$ -	\$ -	\$ -	\$ 1,053
Restricted for:					
Debt Service	\$ -	\$ 811,035	\$ -	\$ -	\$ 811,035
Capital Projects	\$ -	\$ -	\$ 2,924,952	\$ -	\$ 2,924,952
Assigned for:					
Capital Reserves	\$ -	\$ -	\$ -	\$ 102,925	\$ 102,925
Unassigned	\$ 1,160,057	\$ -	\$ -	\$ -	\$ 1,160,057
Total Fund Balances	\$ 1,161,110	\$ 811,035	\$ 2,924,952	\$ 102,925	\$ 5,000,023
Total Liabilities & Fund Balance	\$ 1,244,765	\$ 811,035	\$ 2,924,952	\$ 102,925	\$ 5,083,678

Windward
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Forecast #1	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
<u>Revenues</u>				
Assessments - Tax Roll	\$ 1,378,623	\$ 1,378,623	\$ 1,385,412	\$ 6,789
Interest Income	\$ -	\$ -	\$ 34,724	\$ 34,724
Total Revenues	\$ 1,378,623	\$ 1,378,623	\$ 1,420,136	\$ 41,513
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisors Fees	\$ 12,000	\$ 11,000	\$ -	\$ 11,000
FICA Expense	\$ 500	\$ 458	\$ -	\$ 458
Engineering	\$ 16,000	\$ 14,667	\$ 30,525	\$ (15,858)
Attorney	\$ 50,000	\$ 45,833	\$ 39,015	\$ 6,819
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Dissemination	\$ 10,101	\$ 9,259	\$ 8,418	\$ 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	\$ 50,417	\$ 45,833	\$ 4,583
Information Technology	\$ 1,948	\$ 1,786	\$ 1,623	\$ 162
Website Maintenance	\$ 1,113	\$ 1,020	\$ 928	\$ 93
Telephone	\$ 125	\$ 115	\$ -	\$ 115
Postage	\$ 800	\$ 733	\$ 1,894	\$ (1,161)
Travel Per Diem	\$ 660	\$ 605	\$ -	\$ 605
Printing & Binding	\$ 500	\$ 458	\$ 293	\$ 165
Insurance	\$ 6,817	\$ 6,817	\$ 7,028	\$ (211)
Legal Advertising	\$ 1,500	\$ 1,375	\$ 2,674	\$ (1,299)
Other Current Charges	\$ 2,000	\$ 1,833	\$ 451	\$ 1,382
Office Supplies	\$ 150	\$ 138	\$ 331	\$ (194)
Property Appraiser	\$ 500	\$ 500	\$ 500	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 180,862	\$ 167,712	\$ 161,595	\$ 6,117

Windward
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Forecast #1	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
<u>Operation & Maintenance</u>				
Field Expenditures				
Field Services	\$ 24,000	\$ 22,000	\$ 20,000	\$ 2,000
Facility Maintenance	\$ 18,500	\$ 16,958	\$ 2,858	\$ 14,100
Electric	\$ 160,009	\$ 146,675	\$ 108,314	\$ 38,360
Water & Sewer	\$ 300,000	\$ 275,000	\$ 178,344	\$ 96,656
Security Building Maintenance	\$ 15,000	\$ 13,750	\$ 24,979	\$ (11,229)
Landscape Maintenance	\$ 260,000	\$ 238,333	\$ 137,033	\$ 101,300
Landscape Contingency	\$ 149,552	\$ 137,089	\$ 141,795	\$ (4,706)
Property Insurance	\$ 10,000	\$ 10,000	\$ 6,889	\$ 3,111
Fountain Maintenance	\$ 14,600	\$ 13,383	\$ 8,800	\$ 4,583
Lake Maintenance	\$ 22,100	\$ 20,258	\$ 14,750	\$ 5,508
Irrigation Repairs	\$ 100,000	\$ 91,667	\$ 13,999	\$ 77,668
Roadway Maintenance	\$ 9,000	\$ 8,250	\$ -	\$ 8,250
Sidewalk Repair	\$ -	\$ -	\$ 46,569	\$ (46,569)
Contingency	\$ 65,000	\$ 59,583	\$ 22,586	\$ 36,997
Total Operations & Maintenance Expenditures	\$ 1,147,761	\$ 1,052,948	\$ 726,917	\$ 326,030
Total Expenditures	\$ 1,328,623	\$ 1,220,660	\$ 888,512	\$ 332,147
Excess (Deficiency) of Revenues over Expenditures	\$ 50,000		\$ 531,624	
<u>Other Financing Sources/(Uses)</u>				
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	\$ -		\$ 481,624	
Fund Balance - Beginning	\$ -		\$ 679,486	
Fund Balance - Ending	\$ -		\$ 1,161,110	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
Revenues				
Assessments - 2018 A1 Tax Roll	\$ 243,648	\$ 243,648	\$ 240,314	\$ (3,334)
Assessments - 2018 A1 Prepayment	\$ -	\$ -	\$ 22,500	\$ 22,500
Interest Income	\$ 6,484	\$ 6,484	\$ 10,118	\$ 3,634
Total Revenues	\$ 250,132	\$ 250,132	\$ 272,932	\$ 22,800
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		\$ (18,638)	
Fund Balance - Beginning	\$ 151,223		\$ 320,173	
Fund Balance - Ending	\$ 158,345		\$ 301,535	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
Revenues				
Assessments - 2020 A1 Tax Roll	\$ 255,379	\$ 255,379	\$ 255,731	\$ 351
Interest Income	\$ 10,568	\$ 10,568	\$ 22,952	\$ 12,384
Total Revenues	\$ 265,948	\$ 265,948	\$ 278,683	\$ 12,735
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	\$ -
Special Call - 8/1	\$ -	\$ -	\$ 10,000	\$ (10,000)
Interest - 8/1	\$ -	\$ -	\$ 113	\$ (113)
Total Expenditures	\$ 253,228	\$ 253,228	\$ 468,340	\$ (215,113)
Excess (Deficiency) of Revenues over Expenditures	\$ 12,720		\$ (189,657)	
Fund Balance - Beginning	\$ 135,605		\$ 699,157	
Fund Balance - Ending	\$ 148,325		\$ 509,500	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 202	\$ 202
Total Revenues	\$ -	\$ -	\$ 202	\$ 202
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 202	
Fund Balance - Beginning	\$ -		\$ 5,984	
Fund Balance - Ending	\$ -		\$ 6,186	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 95,108	\$ 95,108
Total Revenues	\$ -	\$ -	\$ 95,108	\$ 95,108
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 95,108	
Fund Balance - Beginning	\$ -		\$ 2,823,658	
Fund Balance - Ending	\$ -		\$ 2,918,766	

Windward
Community Development District
Capital Reserve

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
<u>Revenues</u>				
Interest	\$ 311	\$ 311	\$ 1,993	\$ 1,682
Total Revenues	\$ 311	\$ 311	\$ 1,993	\$ 1,682
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 311		\$ 1,993	
<u>Other Financing Sources/(Uses)</u>				
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		\$ 51,993	
Fund Balance - Beginning	\$ 277,041		\$ 50,932	
Fund Balance - Ending	\$ 327,352		\$ 102,925	

Windward
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<u>Revenues</u>													
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	\$ 3,729	\$ -	\$ 34,724
Total Revenues	\$ 2,067	\$ 259,098	\$ 983,508	\$ 43,432	\$ 34,647	\$ 15,910	\$ 40,190	\$ 21,854	\$ 11,847	\$ 3,856	\$ 3,729	\$ -	\$ 1,420,136
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Supervisors Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,443	\$ 13,047	\$ 10,694	\$ 3,534	\$ -	\$ 30,525
Attorney	\$ 5,093	\$ 2,561	\$ 3,533	\$ -	\$ -	\$ 3,601	\$ 5,131	\$ 6,024	\$ 7,061	\$ 3,740	\$ 2,272	\$ -	\$ 39,015
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 842	\$ 842	\$ 842	\$ 842	\$ -	\$ 842	\$ 842	\$ 1,684	\$ -	\$ 842	\$ 842	\$ -	\$ 8,418
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	\$ 4,583	\$ -	\$ 45,833
Information Technology	\$ 162	\$ 162	\$ 162	\$ 162	\$ -	\$ 162	\$ 162	\$ 325	\$ -	\$ 162	\$ 162	\$ -	\$ 1,623
Website Maintenance	\$ 93	\$ 93	\$ 93	\$ 93	\$ -	\$ 93	\$ 93	\$ 186	\$ -	\$ 93	\$ 93	\$ -	\$ 928
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 176	\$ 62	\$ 4	\$ 87	\$ -	\$ 14	\$ 183	\$ 223	\$ 825	\$ 117	\$ 203	\$ -	\$ 1,894
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Binding	\$ 12	\$ 16	\$ 18	\$ 59	\$ -	\$ 9	\$ 7	\$ 133	\$ -	\$ 31	\$ 8	\$ -	\$ 293
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	\$ 41	\$ -	\$ 451
Office Supplies	\$ 328	\$ 1	\$ 0	\$ 1	\$ -	\$ 1	\$ 0	\$ 1	\$ -	\$ 0	\$ 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	\$ 11,740	\$ -	\$ 161,595

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	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 20,000
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	\$ 10,842	\$ -	\$ 108,314
Water & Sewer	\$ 15,999	\$ 16,560	\$ 13,309	\$ 15,105	\$ 15,263	\$ 7,124	\$ 22,943	\$ 17,226	\$ 19,712	\$ 15,705	\$ 19,398	\$ -	\$ 178,344
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	\$ 1,700	\$ -	\$ 137,033
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	\$ 750	\$ -	\$ 8,800
Lake Maintenance	\$ 2,575	\$ 375	\$ 2,575	\$ 375	\$ -	\$ 2,575	\$ 375	\$ 2,575	\$ 375	\$ 2,575	\$ 375	\$ -	\$ 14,750
Irrigation Repairs	\$ 336	\$ 861	\$ 456	\$ 655	\$ 2,818	\$ -	\$ 1,846	\$ 4,501	\$ 297	\$ 847	\$ 1,382	\$ -	\$ 13,999
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	\$ 3,232	\$ -	\$ 22,586
Total Operations & Maintenance Expenses	\$ 78,932	\$ 70,894	\$ 64,531	\$ 74,346	\$ 29,604	\$ 24,580	\$ 88,156	\$ 151,650	\$ 51,089	\$ 53,457	\$ 39,679	\$ -	\$ 726,917
Total Expenditures	\$ 105,041	\$ 83,784	\$ 77,214	\$ 80,223	\$ 36,344	\$ 34,428	\$ 99,234	\$ 172,611	\$ 72,695	\$ 75,520	\$ 51,419	\$ -	\$ 888,512
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)	\$ (47,690)	\$ -	\$ 531,624
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)	\$ (71,664)	\$ (47,690)	\$ -	\$ 481,624

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)
SPECIAL CALL - 8/1/26		(\$10,000)
CURRENT BONDS OUTSTANDING		\$3,595,000

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	\$ 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	\$ 30		\$ 336
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	\$ 9,488		\$ 92,913
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	\$ 9,880		\$ 84,429
TOTALS		\$ 15,999	\$ 16,560	\$ 13,309	\$ 15,105	\$ 15,263	\$ 14,166	\$ 15,901	\$ 17,226	\$ 19,727	\$ 15,691	\$ 19,398	\$ -	\$ 178,344
Duke Energy														
9100 8619 5059	24081 Sandy Creek Trl - Irrigation	\$ 31	\$ 31	\$ 31	\$ 62	\$ 31	\$ 31	\$ 31	\$ 31	\$ -	\$ 31			\$ 308
9100 8619 5281	7980 Four Seasons Blvd - Guard House	\$ 163	\$ 181	\$ 236	\$ 203	\$ 135	\$ 158	\$ 139	\$ 181	\$ 209	\$ 189			\$ 1,795
9100 8619 5497	79811 Four Seasons Blvd, Entrance Lighting	\$ 517	\$ 432	\$ 575	\$ 375	\$ 206	\$ 330	\$ 373	\$ 368	\$ 410	\$ 374	\$ 366		\$ 4,326
9100 8619 5801	4 SEASONS PHIB SL	\$ 654	\$ 1,585	\$ 1,595	\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,545	\$ 1,480	\$ 1,525			\$ 14,597
9100 8619 6042	7701 Four Seasons Blvd - Gate Entrance Light	\$ 39	\$ 35	\$ 40	\$ 34	\$ 32	\$ 34	\$ 32	\$ 31	\$ 32	\$ 31	\$ 30		\$ 369
9100 8619 6274	77001 Four Seasons Blvd Gate - Lite Irrigation	\$ 53	\$ 51	\$ 62	\$ 48	\$ 46	\$ 50	\$ 44	\$ 42	\$ 45	\$ 42			\$ 482
9100 8619 6513	17031 Key Bay Trail, Irrigation Timer	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ 31	\$ 31	\$ 31	\$ 62	\$ 23	\$ 30		\$ 219
9100 8619 6761	78151 Four Seasons Blvd, Landscape Lighting	\$ 52	\$ 51	\$ 62	\$ 49	\$ 46	\$ 49	\$ 43	\$ 41	\$ 38	\$ 31			\$ 464
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	\$ 1,527		\$ 16,220
9100 8619 7366	000 Shadow Tree Ln Lite	\$ 4,032	\$ 4,032	\$ 8,342	\$ -	\$ -	\$ 3,772	\$ 3,944	\$ 4,132	\$ 3,921	\$ 3,921	\$ 3,908		\$ 40,007
9100 8619 7572	0000 Four Seasons Blvd, Lite	\$ 1,426	\$ 1,426	\$ 1,433	\$ -	\$ -	\$ 474	\$ 1,403	\$ 1,397	\$ 1,397	\$ 1,397	\$ 1,384		\$ 11,736
9100 8619 7829	21051 Pebble Passage, Lite Irrigation	\$ 48	\$ 47	\$ 55	\$ 44	\$ 42	\$ 45	\$ 40	\$ 38	\$ 35	\$ 31			\$ 426
9100 8619 8052	79011 Hanson Bay Pl - Irrg	\$ 31	\$ 31	\$ 31	\$ -	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31			\$ 277
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	\$ 1,658			\$ 16,673
9101 6904 8932	21421 Limestone Trl	\$ 19	\$ 39	\$ 1	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20			\$ 198
9101 6905 1747	23131 Seagrass Pt RET-POND	\$ 19	\$ 39	\$ 1	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 40			\$ 217
TOTALS		\$ 10,358	\$ 10,335	\$ 15,744	\$ 5,676	\$ 5,390	\$ 9,811	\$ 10,918	\$ 11,118	\$ 10,899	\$ 10,822	\$ 7,245	\$ -	\$ 108,314
GRAND TOTAL		\$ 26,357	\$ 26,894	\$ 29,053	\$ 20,780	\$ 20,653	\$ 23,976	\$ 26,819	\$ 28,344	\$ 30,625	\$ 26,513	\$ 26,643	\$ -	\$ 286,658

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)	\$ (2)		\$ (28)
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	\$ 285		\$ 185,324
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	\$ (2,300)		\$ 134,288
TOTALS		\$ 23,731	\$ 40,790	\$ 35,250	\$ 28,513	\$ 41,949	\$ 41,444	\$ 43,161	\$ 38,838	\$ 19,158	\$ 9,585	\$ (2,017)	\$ -	\$ 320,403
Duke Energy														
9100 8619 5059	24081 Sandy Creek Trl - Irrigation	\$ -	\$ -	\$ -	\$ (31)	\$ -	\$ -	\$ (31)	\$ -	\$ 31	\$ (31)			\$ (62)
9100 8619 5281	7980 Four Seasons Blvd - Guard House	\$ (18)	\$ (34)	\$ (80)	\$ (36)	\$ 11	\$ 10	\$ 25	\$ 23	\$ 29	\$ 48			\$ (23)
9100 8619 5497	79811 Four Seasons Blvd, Entrance Lighting	\$ 233	\$ 271	\$ 188	\$ 243	\$ 565	\$ 467	\$ 428	\$ 415	\$ 382	\$ 529	\$ 450		\$ 4,170
9100 8619 5801	4 SEASONS PHIB SL	\$ 1,050	\$ 119	\$ (53)	\$ (11)	\$ 31	\$ 31	\$ 31	\$ 39	\$ (17)	\$ 60			\$ 1,282
9100 8619 6042	7701 Four Seasons Blvd - Gate Entrance Light	\$ (8)	\$ (4)	\$ (7)	\$ (2)	\$ (0)	\$ (1)	\$ 5	\$ 3	\$ 2	\$ 5	\$ 5		\$ (4)
9100 8619 6274	77001 Four Seasons Blvd Gate - Lite Irrigation	\$ 8	\$ 8	\$ 3	\$ 11	\$ 15	\$ 4	\$ 5	\$ 5	\$ 4	\$ 6			\$ 69
9100 8619 6513	17031 Key Bay Trail, Irrigation Timer	\$ 31	\$ 31	\$ 31	\$ 31	\$ 19	\$ -	\$ 31	\$ (31)	\$ (31)	\$ (23)	\$ (30)		\$ 58
9100 8619 6761	78151 Four Seasons Blvd, Landscape Lighting	\$ (3)	\$ (1)	\$ (7)	\$ 2	\$ 7	\$ 2	\$ 4	\$ 5	\$ 9	\$ 15			\$ 32
9100 8619 6977	000 Sand Hill Rd,Lite	\$ 133	\$ 1,051	\$ 133	\$ (66)	\$ (13)	\$ 40	\$ 40	\$ 40	\$ (73)	\$ 114	\$ 65		\$ 1,462
9100 8619 7366	000 Shadow Tree Ln Lite	\$ 188	\$ 188	\$ (4,122)	\$ 3,857	\$ 3,915	\$ 259	\$ 87	\$ (101)	\$ (4)	\$ 110	\$ 124		\$ 4,501
9100 8619 7572	0000 Four Seasons Blvd, Lite	\$ 98	\$ 98	\$ (38)	\$ 1,395	\$ 1,426	\$ 952	\$ 23	\$ 29	\$ (81)	\$ 29	\$ 42		\$ 3,972
9100 8619 7829	21051 Pebble Passage, Lite Irrigation	\$ 13	\$ 15	\$ 11	\$ 16	\$ 21	\$ 7	\$ 6	\$ 5	\$ 9	\$ 12			\$ 114
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	\$ 23			\$ 389
9101 6904 8932	21421 Limestone Trl	\$ (2)	\$ (22)	\$ 18	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (0)			\$ (12)
9101 6905 1747	23131 Seagrass Pt RET-POND	\$ (2)	\$ (21)	\$ 18	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (21)			\$ (31)
TOTALS		\$ 1,873	\$ 1,851	\$ (3,866)	\$ 5,431	\$ 6,011	\$ 1,715	\$ 670	\$ 484	\$ 281	\$ 874	\$ 655	\$ -	\$ 15,980
GRAND TOTAL		\$ 25,604	\$ 42,641	\$ 31,385	\$ 33,945	\$ 47,960	\$ 43,159	\$ 43,831	\$ 39,322	\$ 19,439	\$ 10,459	\$ (1,362)	\$ -	\$ 336,383

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	8/24/26	#155877	\$ 12,661.38	\$ 12,661.38	\$ -
4559-16	8/10/26	8/24/26	#011044	\$ 13,923.77	\$ 13,923.77	\$ -
8979-30	9/2/26				\$ 16,155.99	\$ 16,155.99
4559-17	9/9/26				\$ 16,822.40	\$ 16,822.40
Due from HOA						\$ 53,839.95

Total HOA Contributions

\$ 268,982.09

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
Aaron'S Backflow Services, Inc	\$ -	\$ 2,295	\$ -	\$ -	2,295
Access Control Systems Llc	\$ -	\$ -	\$ 120	\$ -	120
Aquatic Weed Management, Inc	\$ -	\$ 375	\$ -	\$ -	375
Duke Energy	\$ 7,245	\$ -	\$ -	\$ -	7,245
Florida Uls Operating, Llc Db	\$ -	\$ 1,700	\$ -	\$ -	1,700
Governmental Management Services-Cf	\$ -	\$ -	\$ 7,892	\$ -	7,892
Latham Luna Eden & Beaudine Llp	\$ -	\$ 2,272	\$ -	\$ -	2,272
Neuwire Inc.	\$ -	\$ 817	\$ -	\$ -	817
Pegasus Engineering, Llc	\$ -	\$ 3,534	\$ -	\$ -	3,534
Prince & Sons, Inc.	\$ -	\$ 711	\$ -	\$ 670	1,382
Resort Pool Services	\$ 750	\$ -	\$ -	\$ -	750
Toho Water Authority	\$ 52,377	\$ -	\$ -	\$ -	52,377
	\$ 60,372	\$ 11,704	\$ 8,012	\$ 670	80,758

Windward
Community Development District
Special Assessment Receipts
Fiscal Year 2026

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

ON ROLL ASSESSMENTS

							ASSESSED THROUGH COUNTY			
							73.64%	12.77%	13.59%	100.00%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	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

[illegible]

**GMS-CFL LLC**

🔒 STATUS

✓ Done

🕒 PRIORITY

🟡 Medium

🕒 DUE DATE

06/03/2026

🕒 ESTIMATED TIME

6h

WORK TYPE

Reactive

☰ DESCRIPTION

Replace missing side walk panel. Utilize expansion material at joints. Missing panel located at Four seasons blvd entrance, at monument on exit side.

Strip forms after curing period.

👤 ASSIGNEES

🌐 Jarrett Wright

🌐 Angel Guzman

🌐 Robbie Szozda

🌐 Garret DuBois

🌐 Abimael Rodriguez

🌐 CM CF Maintenance

🏷️ CATEGORIES

General Maintenance

⚙️ EQUIPMENT CHARGES AND MOBILIZATION STATUS

Issued

🖼️ PICTURES



📍 DISTRICT

Windward CDD

Time & Cost Tracking

⚙ EQUIPMENT CHARGES AND MOBILIZATION USED

Base Charge - Equipment - \$45 per Day	1 unit x \$45.00
Base Charge - Mobilization	1 unit x \$65.00
Equipment - Concrete Mixer - \$45 p/day	1 unit x \$45.00
Equipment - Generator - \$45 p/day	1 unit x \$45.00
Equipment - Covered Utility Trailer - \$55 p/day	1 unit x \$55.00
Total Equipment Charges And Mobilization Costs	\$255.00

🕒 TIME ENTRIES

Angel Guzman	1h 0m 0s x \$55.00
Angel Guzman	5h 0m 0s x \$55.00
Abimael Rodriguez	5h 0m 0s x \$55.00
Total Time Duration	11h 0m 0s
Total Time Costs	\$605.00

\$ ADDITIONAL COSTS

Groover cement 6x2-3/4 (Other)	\$10.74
15 concrete bags. Replace sidewalk (Other)	\$77.84
Total Additional Costs	\$88.58

Total Work Order Costs	\$948.58
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☰ PROCEDURE

Completion Information - Maintenance

3 / 3

Fields completed

Completed By Technicians Upon Completion of Work Order

Itemized Description of Work:

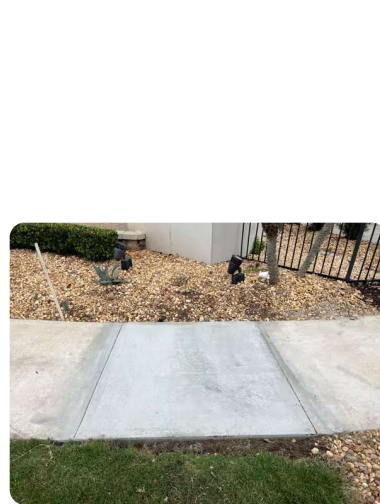
6/3/26

We prepared a frame and placed a concrete mix , we also secured the area with caution tape

06/10/26

Remove the frames.

Completion Photos:





Manager Signature:

RS

Signed by Robbie Szozda on 06/10/2026, 9:02 PM

WORK ORDER INFO

Created by: Robbie Szozda on 05/12/2026, 5:23 PM

Last updated on 06/10/2026, 9:03 PM

Completed on 06/10/2026, 9:03 PM

**GMS-CFL LLC**

🔒 STATUS

✓ Done

🕒 PRIORITY

📉 Low

🕒 DUE DATE

08/20/2026

WORK TYPE

Reactive

☰ DESCRIPTION

2/27/2026

1. Install new tension wire for dog park fence located on Limestone Trail.
2. Replace old sign with new sign.

👤 ASSIGNEES

 Clayton Smith Rob Szozda Abner DeJesus CM CF Maintenance Jarrett Wright Garret DuBois Jose Soto

🏷️ CATEGORIES

General Maintenance

⚙️ EQUIPMENT CHARGES AND MOBILIZATION STATUS

Issued

🖼️ PICTURES



DISTRICT

Windward CDD

Time & Cost Tracking

EQUIPMENT CHARGES AND MOBILIZATION USED

Base Charge - Equipment - \$45 per Day	1 unit x \$45.00
Base Charge - Mobilization	1 unit x \$65.00
Total Equipment Charges And Mobilization Costs	\$110.00

TIME ENTRIES

Jose Soto	5h 0m 0s x \$55.00
Abner DeJesus	5h 0m 0s x \$55.00
Total Time Duration	10h 0m 0s
Total Time Costs	\$550.00

ADDITIONAL COSTS

Dog park Sign (Other)	\$133.09
replacement tension for fencing at the dog park on limestone trail added by savannah (Other)	\$60.01
Total Additional Costs	\$193.10

Total Work Order Costs	\$853.10
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COST ATTACHMENTS

- [FastsignsDogparksignreceipt.pdf](#)
- [MATINV366963-FOMaterialInvoiceCustomer.pdf](#)

 PROCEDURE

Completion Information - Maintenance

3 / 3

Fields completed

Completed By Technicians Upon Completion of Work Order

Itemized Description of Work:

8/20/26

1. Installed new tension wire for dog park fence located on Limestone Trail.
2. Replaced old sign with new sign.
3. Removed 2 trash cans
4. Installed one Dogi pot station

Completion Photos:





Manager Signature:

7W

Signed by Jarett Wright on 08/31/2026, 6:21 PM

WORK ORDER INFO

Created by: Robbie Szozda on 02/27/2026, 12:31 PM

Last updated on 08/31/2026, 6:21 PM

Completed on 08/31/2026, 6:21 PM

SECTION 1



200 S. F. Street, Haines City, FL 33844

www.princelandservices.com

Phone 863-422-5207

State of Florida License # CGC1521568

Polk County License # 15453

Date: 8.27.26

SUBMITTED TO:

GMS
219 E. Livingston St.
Orlando, FL 32801
Attn: Jarett Wright
Phone: 407-750-3599
Email: Jwright@gmscfl.com

Job Name / Location:

Four Seasons
Kissimmee FL

Proposal to: Replace controller 14.

DESCRIPTION	Qty	Unit Cost	TOTAL
Rain Bird ESP-LX IVM 240 station	1	\$3,782.04	\$3,782.04
Labor	2	\$65.00	\$130.00
Total			\$3,912.04

EXCLUSIONS & SUBSTITUTIONS:

GENERAL TERMS:

1. Payment to be remitted within 30 days upon completion (no exceptions).
2. Prices good for 30 days - P&S reserves the right to re-bid after 30 days.

Prince and Sons, Inc. Authorized Signature:

Emir Ogic

Account Manager

James Smith

Irrigation Manager

Travis Wright

Technician

Approved by