

*Windward  
Community Development District*

*Agenda*

*February 19, 2020*

# AGENDA

# *Windward*

## *Community Development District*

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219 East Livingston Street, Orlando, FL 32801

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

February 12, 2020

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, February 19, 2020 at 2:00 p.m. at the West Osceola Branch Library, 305 Campus Street, Kissimmee, FL 34747**. Following is the agenda for the meeting:

- I. Roll Call
- II. Public Comment Period
- III. Approval of Minutes of January 15, 2020 Meeting
- IV. Consideration of Resolution 2020-04 Acceptance of Phase 2 and Phase 3A Conveyances
- V. Staff Reports
  - A. Attorney
    - i. Update on Auditing Requirements
  - B. Engineer
  - C. District Manager
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
- VI. Other Business
- VII. Supervisors' Requests
- VIII. Adjournment

The second order of business of the Board of Supervisors meeting is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is approval of the minutes of the January 15, 2020 Board of Supervisors meeting. The minutes are enclosed for your review.

The fourth order of business is consideration of Resolution 2020-04 acceptance of phase 2 and phase 3A conveyances. A copy of the resolution is enclosed for your review.

Section B of the fifth order of business is the Attorney's Report. Section 1 is an update on auditing requirements. Backup is enclosed for your review. Section C is the District

Manager's Report and Section 1 includes the check register being submitted for approval and section 2 includes the balance sheet and income statement for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



Jason Showe  
District Manager

Cc: Jan Carpenter, District Counsel  
Brett Sealy, Underwriter  
Mike Williams, Bond Counsel  
David Kelly, District Engineer  
Darrin Mossing, GMS

Enclosures



# 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, January 15, 2020 at 2:00 p.m. in the West Osceola Branch Library, 305 Campus Street, Kissimmee, Florida.

Present and constituting a quorum were:

John Kassik	Chairperson
Jimmy Clark	Vice Chairman
Thomas Franklin	Assistant Secretary
Ellis Roe	Assistant Secretary
Marvin Morris	Assistant Secretary

Also present were:

Jason Showe	District Manager
Andrew d'Adesky	District Counsel
David Kelly	District Engineer
William Viasalyers	Field Manager

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Showe called the meeting to order at 2:00 p.m. and called the roll.

**SECOND ORDER OF BUSINESS**

**Public Comment**

There being none, the next item followed.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the November 20, 2019 Meeting and Acceptance of the Minutes of the November 5, 2019 Landowners' Meeting**

On MOTION by Mr. Kassik seconded by Mr. Roe with all in favor the minutes of the November 20, 2019 meeting were approved and the November 5, 2019 Landowners' meeting minutes were accepted.
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**FOURTH ORDER OF BUSINESS****Discussion of Rear Gate**

Mr. Morris stated the problem that seems to occur is if you are going to Four Seasons and back and the gate gets knocked down. The security we have at Four Seasons is what is called a soft gate because it is a public road and they do let everybody in. The same thing occurs at Mystic Dunes, they have a security guard and we have a security guard as well. What is the purpose of keeping the gates there? People from Mystic Dunes with their golf carts go to Four Seasons all the time, they are going to the course that runs in between all our houses. I suggest that we remove the gates. There is no real reason to keep them there and it would cut expenses because Jason has to send somebody out on the gate even though they may be on staff and are getting paid anyway they still have to come out every couple of days.

Mr. Kassik stated we do have golf cart access from Mystic Dunes into Four Seasons, unlimited. The drop bars were put up to restrict traffic between the two. We don't want construction workers leaving Four Seasons and going into Mystic Dunes, we are both private communities. That was the purpose of the drop arms. We didn't want to do a hard gate because it is a public access road. Certain people have the key code for that.

Mr. Morris asked now that Phase 1 is done which is where they would abuse those gates anyway and they are doing Phase 2 and 3 is closer to the Four Seasons exit than Mystic Dunes exit is it necessary any longer?

Mr. Kassik stated that is not for me to decide it is the residents' decision at the end of the day. I would prefer to leave them there to restrict that traffic, that was a verbal agreement we had with the Mystic Dunes people.

Mr. d'Adesky stated even though it is public and they can get through if they ask, just seeing a gate will deter people.

Mr. Morris stated there is more we can do to deter. We can put striping on the road. I know you have put up a couple stop signs and you have hung a stop sign on the gates. Has that helped?

Mr. Viasalyers stated I'm the one that goes out and picks it up and puts it back on. We use nylon nuts so any kind of impact it immediately breaks away and it is very cheap and over the last two months I have only had to go there about three times. Adding the stop sign seems to help.

Mr. Kassik stated if we open that road it is going to become a live road back and forth between us and Mystic Dunes. Their guests are going to wander over but the drop arm will deter. They can come with a golf cart.

Mr. Morris stated they do it anyway, we see them in our neighborhoods all the time and that is fine, I don't have a problem with that. Since the main gates on both Mystic Dunes and Four Seasons are soft gates that deters some criminal activity

Mr. Kassik stated the first people who will be screaming about it will be Mystic Dunes when our construction workers are going in there because they will find out there is a restaurant over there and start running over there.

Mr. Morris asked do you think Mystic Dunes will object to it?

Mr. Kassik responded yes, we agreed upfront that we would put that deterrent there to keep the car traffic out. We never intended to restrict the golf carts or pedestrian traffic.

Mr. Morris stated I'm looking to save the CDD money.

Mr. Viasalyers stated it usually works out that I'm going there anyway.

Mr. Showe stated there is no additional charge. We have gone to the nylon nuts, before we used steel nuts and you bang the arm up and that is a couple hundred to replace versus nylon nuts at 10¢ and if there is any impact it falls off. Even though you see it on the ground more frequently it is more cost effective in the long run.

Mr. Franklin asked what is the overall savings? If the savings is gigantic, I could see it.

Mr. Viasalyers stated maybe \$500 to \$1,000 a year if that. That is pushing it. If we have to replace one of the arms it is \$400 to \$500.

Mr. Showe stated we monitor these things and if it becomes more cost effective to look for another solution, we can do that. I know Wil has some proposals for cameras, but it is pretty expensive. With cameras on gates the only effective way to get it is if you get a license plate and even then we can't send a license plate to the sheriff's department; they won't run it for us. Unless you know whose car that is through some way, having the license plate doesn't do a whole lot.

Mr. Kassik stated I think a much cheaper method than this would be to put additional signage there. We can do striping in the road.

Mr. Morris stated I will modify my request to go with striping and signage. What kind of cost are we talking about?

Mr. Viasalyers stated we would have to investigate it and bring the numbers back to the next meeting.

Mr. Showe stated in Melbourne we use double speed humps to prevent tailgating. We can try striping first then look at other methods.

## **FIFTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

Mr. d'Adesky stated we had spoken with Brett Sealy and Justin Rowan on the expansion. They were interested in the bond issuance that goes along with the expansion, but we want to make sure we are capturing all the land that KHov has closed on when we expand the District. I believe that was 32.69 acres of land, H & I and make sure that is all the land and there is no other conservation land or anything else that might need to be rolled up into that.

Mr. Kelly stated as far as the development envelope is concerned, that is the 32.69 acres and no conservation.

Mr. d'Adesky stated we will get moving on that just to know where we are. I will get the consent over to KHov, GMS will do a SERC but they are waiting on the timetable and costs. Then we will get the petition and bring it back to you, which is just land use information and what the improvements are going to be above and beyond the minimum standard, which would be similar to when we filed the original petition.

#### **B. Engineer**

Mr. Kelly stated the costs and timeline are being finalized now, we will have it out to the group next week. I need to get with Ed on a couple costs and that should be ready for next week.

Phases 2 & 3A that were under construction are now basically complete and certified. 3B and 4A, which are being permitted now, we are anticipating permits at the end of the month. The permitting for the last piece 3C, 3D and 4B was the end of March.

#### **D. Manager**

##### **i. Approval of Check Register**

On MOTION by Mr. Franklin seconded by Mr. Morris with all in favor the check register was approved.

**ii. Balance Sheet and Income Statement**

A copy of the balance sheet and income statement were included in the agenda package.

**iii. Ratification of FY20 Funding Request #4**

On MOTION by Mr. Kassik seconded by Mr. Clark with all in favor FY20 funding request no. 4 was ratified.

**iv. Field Operations**

There being none, the next item followed.

**SIXTH ORDER OF BUSINESS**

**Other Business**

There being none, the next item followed.

**SEVENTH ORDER OF BUSINESS**

**Supervisor's Requests**

Mr. Morris stated I want to know if there is any interest in a dog park within Four Seasons. Would that come from the CDD or HOA?

Mr. Showe stated it could come from either.

Mr. d'Adesky stated it depends on what land is available to craft a dog park. In many communities you take an open space tract or a basic landscape tract. It is not too difficult, but you need to make sure if it is CDD it has to be ADA compliant. You would want it to be anyway.

Mr. Kassik stated we are deeply into the finalized open space as it stands for the rest of the project right now. It is something we could look at hardscape wise, it doesn't seem like it would be too difficult, but we would have to look at that now. It would have to be in the future phases.

On MOTION by Mr. Kassik seconded by Mr. Clark with all in favor the meeting adjourned at 2:17 p.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION IV



## **RESOLUTION 2020 - 04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD COMMUNITY DEVELOPMENT DISTRICT ACCEPTING THE CONVEYANCE OF REAL PROPERTY INTERESTS AND IMPROVEMENTS WITHIN PHASE 2 AND PHASE 3A RELATING TO THE SERIES 2018 PROJECT; AUTHORIZING DISTRICT STAFF AND THE CHAIRMAN TO REVIEW, EXECUTE AND DELIVER ACCEPT ALL DEEDS AND OTHER DOCUMENTS TO EFFECTUATE SUCH CONVEYANCE; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, the Windward Community Development District (the “District”) is a local unit of special purpose government duly organized and existing under the provisions of the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (the “Act”), by Osceola County (the “County”) Ordinance 2017-21 enacted by the Board of County Commissioners on the 10<sup>th</sup> day of April, 2017 (the “Ordinance”); and

**WHEREAS**, the District has the authority, generally under the Act and the Ordinance, and specifically under Section 190.012, *Florida Statutes*, to acquire real property and improvements for, among other things, the purposes of operating and maintaining systems, facilities, and basic infrastructure within the District; and

**WHEREAS**, the District has the authority, generally under Florida Law and the Act, and specifically under Section 190.011(7)(a), *Florida Statutes*, to acquire, dispose of any real property, dedications or platted reservations in any manner so long as it is in the best interest of the District; and

**WHEREAS**, the District has issued its Windward Community Development District Special Assessment Revenue Bonds, Series 2018 (“Series 2018 Bonds”) which shall, in part, paid for the acquisition of certain infrastructure within a portion of the first phase of the Four Seasons Development (the “Series 2018 Project”); and

**WHEREAS**, K Hovnanian at Mystic Dunes, LLC, a Florida limited liability company (the “Developer”), has proposed the transfer to and acceptance by the District of certain parcels of property with related public improvements related to Series 2018 Project within the phases platted as Phase 2 and 3A, more particularly described on Exhibit “A” attached hereto and incorporated herein by this reference (the “Property” or “Phase 2 and Phase 3A Property”); and

**WHEREAS**, subject to the final review of District staff, which includes, but is not limited to, the District Engineer, District Counsel and the District Manager, the Developer has substantially complied with the requirements for conveyance of the property to the District.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the Windward Community Development District (the “Board”), as follows:

1. Incorporation of Recitals. The above recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

2. Approval of Acquisition of Phase 2 and Phase 3A Property. The Board hereby approves the acceptance of the Property, including related improvements, as set forth in the above recitals, and the acceptance of the documents listed in Composite Exhibit "B", together with all other documents relating to the conveyance and acceptance of the Property (the "Conveyance Documents") from the Developer, subject to the final review and sign off of District Staff.

3. Delegation of Authority to Chairman. Upon District Staff's review and approval of the Conveyance Documents and any documentation reasonably associated with the conveyance described herein, the Chairman of the Board (the "Chairman") is authorized to negotiate and accept the deeds, together with all other Conveyance Documents on behalf of the District. The Chairman shall be authorized to negotiate, execute and deliver any other document necessary to effectuate the intent of this Resolution. The terms and conditions of all documents to be accepted or executed in connection with any of the foregoing shall be acceptable by the District Staff and the Chairman, and the execution, acceptance and delivery of any such document or instrument by the Chairman shall constitute conclusive evidence that the terms and conditions contained in said documents have been approved by the District.

4. Authorization of District Staff. The District Staff, which shall include the District Manager, District Counsel, District Bond Counsel and the District Engineer, are hereby authorized on behalf of the District to take such actions and to implement the foregoing provisions as deemed necessary or appropriate, including the preparation of any necessary documentation and the performance of any actions necessary or prudent to effectuate the intent of this Resolution.

5. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or ineffective for any reason, the remainder of this Resolution shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this Resolution would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.

6. Effective Date. This Resolution shall take effect immediately upon its adoption.

[Continues on the Following Pages]

**PASSED** in public meeting of the Board of Supervisors of the Windward Community Development District, this 19th day of February, 2020.

**WINDWARD COMMUNITY  
DEVELOPMENT DISTRICT**

Attest:

\_\_\_\_\_  
Print: \_\_\_\_\_  
Secretary/Asst. Secretary

By: \_\_\_\_\_  
Print: \_\_\_\_\_  
Title: \_\_\_\_\_

## **EXHIBIT “A”**

### **THE PROPERTY**

The following parcels contained within the plat of FOUR SEASONS AT ORLANDO PHASE 2, Tracts M, N, O, P, R, T, U, V and W (Open Space), Tract L (Right-of-Way), and Tract S (Access Tract), as recorded in Plat Book 28, Page 9 of the Official Records of Osceola County.

Together with

The following parcels contained within the plat of FOUR SEASONS AT ORLANDO PHASE 3A, Tract SW-1 (Stormwater) and Tract D (Right-of-Way), as recorded in Plat Book 27, Page 154, of the Official Records of Osceola County.

**EXHIBIT “B”**

**INDEX**

- B-1. Access Easement Agreement
- B-2. Drainage Easement Agreement
- B-3. Special Warranty Deed
- B-4. Agreement Regarding Taxes
- B-5. Bill of Sale
- B-6. Owner’s Affidavit

PREPARED BY AND AFTER  
RECORDING RETURN TO:

Andrew C. d'Adesky, Esq.  
Latham, Luna, Eden & Beaudine LLP  
111 North Magnolia Ave  
Suite 1400  
Orlando, Florida 32801

Tax Parcel ID:  
15-25-27-3415-0001-1890  
15-25-27-3415-0001-1900

**ACCESS EASEMENT AGREEMENT**  
**(WINDWARD – FOUR SEASONS PHASE 2 PROJECT)**

**THIS ACCESS EASEMENT AGREEMENT** (this “**Easement**”) is made and entered into as of the \_\_\_\_ day of \_\_\_\_\_, 2020 (“**Effective Date**”), by and between **K. HOVNANIAN AT MYSTIC DUNES, LLC**, a Florida limited liability company (“**Grantor**”), and **WINDWARD COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district created pursuant to Chapter 190, *Florida Statutes* (“**Grantee**”) (Grantor and Grantee are sometimes referred to herein as a “**Party**” or collectively as the “**Parties**”).

**RECITALS**

1. Grantor is the owner of certain real property located in Osceola County, Florida, being more particularly described on **Exhibit “A”** attached hereto and made a part hereof by this reference (the “**Property**”).

2. Pursuant to that certain Plat of Four Seasons at Orlando Phase 2, recorded in Plat Book 28, Page 9 (the “**Plat**”), Grantor has agreed to convey to Grantee an access easement over a portion of the Property, being more particularly described on **Exhibit “B”** attached hereto and made a part hereof by this reference (the “**Easement Area**”) pursuant to a separate instrument.

**NOW, THEREFORE**, for and in consideration of Ten Dollars (\$10.00) in hand paid, for the mutual covenants and agreements contained herein and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto, for and on behalf of themselves, their legal representatives, successors and assigns, do hereby covenant and agree as follows:

1. **Recitals.** The above recitals are true and correct and are hereby incorporated herein by this reference.

2. **Grant of Easement.**

(a) Grantor hereby grants, bargains, sells and conveys to Grantee, its successors and assigns, a perpetual and non-exclusive easement across, through, under, over, in and on the

Easement Area for vehicular and pedestrian ingress and egress to and from Tract R (Open Space) as shown on the Plat.

(b) The maintenance of the Easement Area shall be performed by Grantee at Grantee's cost and expense, pursuant to and in compliance with any and all applicable governmental laws, codes, rules and regulations.

3. **Indemnity; Lien Free Condition.** Grantee agrees to and shall indemnify, defend and hold harmless Grantor and its employees, agents, contractors and invitees, from and against any and all losses, liabilities, claims, damages, costs and expenses, including, without limitation, actual and reasonable attorneys' fees and expenses, that any of them may sustain or incur or to which any of them may be subjected, arising from or relating to the actions, activities or omissions of Grantee related to the easement rights herein. All work required or permitted to be performed pursuant to this Easement on, under, across, over or through the Easement Area shall be performed free and clear of all materialman's liens, mechanic's liens and other liens. In the event any such lien attaches, Grantee shall, within thirty (30) days after notice that said lien has been filed, pay the claim secured by such lien or remove such lien by bond. In the event Grantee fails to do so, then Grantor may pay and satisfy such lien or remove such lien by bond, and Grantee shall reimburse Grantor for all costs and expenses incurred by Grantor in connection therewith, including attorneys' fees and interest at the post-judgment interest rate then prevailing in the courts of Osceola County, Florida.

4. **Reservation of Rights.** The easement rights granted in this Easement are non-exclusive in nature and are subject to all covenants, restrictions, easements and other encumbrances and matters of record. The owner of the Easement Area shall have the right to use the Easement Area for any purpose not inconsistent with the full use and enjoyment of the rights granted herein.

5. **Covenants Running with the Land.** All rights, privileges, benefits and burdens created herein are covenants and agreements running with title to the Property and shall be binding upon and inuring to the benefit of Grantor and its successors in title. Nothing contained herein shall be deemed to be a gift or dedication of any portion of the Easement Area to the general public or for any public use or purpose whatsoever.

6. **Notices.** All notices, consents, approvals, waivers and elections which any Party shall be requested or shall desire to make or give under this Easement shall be in writing and shall be given only by (i) hand delivery, (ii) certified mail, (iii) next day delivery by nationally recognized package delivery service, or (iv) by email, with confirmation of receipt. Notices, including notice of a change of address or phone number, shall be addressed or transmitted to the addresses set forth below, or that a Party may otherwise designate in the manner prescribed herein:

To Grantor: K. Hovnanian at Mystic Dunes, LLC  
Attention: Kyle Upper, Division President  
2301 Lucien Way, Suite 260  
Maitland, Florida 32751  
Email: [kupper@khov.com](mailto:kupper@khov.com)

To Grantee: Windward Community Development District  
Attention: District Manager  
c/o Governmental Management Services - Central Florida, LLC  
219 East Livingston Street  
Orlando, FL, 32801  
Email: [gflint@gmscfl.com](mailto:gflint@gmscfl.com)

With copy to: Latham, Luna, Eden & Beaudine, LLP  
Attention: Jan Carpenter, District Counsel  
111 North Magnolia Ave, Suite 1400  
Orlando, FL 32801  
Email: [jcarpenter@lathamluna.com](mailto:jcarpenter@lathamluna.com)

7. **Miscellaneous.**

(a) This Easement shall not be modified or amended in any respect except by written instrument executed by or on behalf of the Parties in the same manner as this Easement is executed, and specifically referencing such a modification or amendment.

(b) No delay or omission of any Party hereto in the exercise of any right accruing upon any breach or default of the other Party shall impair such right or be construed to be a waiver thereof, and each such right may be exercised at any time during the continuance of such a breach or default. A waiver by any Party hereto of a breach of, or default in, any provision of this Easement by the other Party shall not be construed to be a waiver of any subsequent breach of or default in the same or any other provision of this Easement.

(c) No breach of or default in the provisions of this Easement shall entitle any Party to cancel, rescind or otherwise terminate this Easement or any of the rights and obligations declared hereunder, but such limitation shall not affect, in any manner, any of the other rights or remedies which any Party may have hereunder and/or at law or in equity by reason of any breach of or default in the provisions of this Agreement.

(d) If any provision of this Easement, or a portion thereof, or the application thereof to any person or circumstance, shall, to any extent be held invalid, inoperative or unenforceable, the remainder of this Easement, or the application of such provision or portion thereof to any persons or circumstances, shall not be affected thereby. Each provision of this Easement shall be valid and enforceable to the fullest extent permitted by law.

(e) This Easement shall be governed by, construed, and enforced in accordance with the laws of the State of Florida.



(f) The prevailing party in any litigation involving this Easement shall be entitled to recover from the non-prevailing party all reasonable attorneys' fees, paralegal fees and costs incurred in connection with such litigation, at arbitration, or appeal or otherwise.

(g) The section and other headings in this Easement are for convenience only, shall in no way define or limit the scope or content of this Easement and shall not be considered in any construction or interpretation of this Easement, or any part hereof.

(h) This Easement may be executed in counterparts, each of which shall be deemed an original, and all of which shall constitute one agreement.

(i) All references to paragraphs or subparagraphs shall be deemed to refer to the appropriate paragraph or subparagraph of this Easement. Unless otherwise specified in this Easement, the terms "herein," "hereof," "hereinafter," "hereunder" and other terms of like or similar import, shall be deemed to refer to this Easement as a whole, and not to any particular paragraph or subparagraph hereof.

(j) Each of the rights and benefits granted herein shall include all those additional rights and benefits that are necessary for the full enjoyment thereof and are customarily incidental thereto.

(k) Except as may be expressly limited by the terms of this Easement, all rights, powers and privileges conferred hereunder shall be cumulative and not restrictive of those provided at law or in equity.

[SIGNATURES APPEAR ON FOLLOWING PAGES]

**IN WITNESS WHEREOF**, the parties have caused these presents to be executed as of the day and year first written above.

**GRANTOR:**

**K. HOVNANIAN AT MYSTIC DUNES, LLC**, a Florida limited liability company

\_\_\_\_\_  
*Printed Name:* \_\_\_\_\_

\_\_\_\_\_  
*Printed Name:* \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this \_\_\_\_ day of \_\_\_\_\_, 2020, by \_\_\_\_\_, as \_\_\_\_\_ of K. Hovnanian at Mystic Dunes, LLC, a Florida limited liability company, on behalf of the company. S/he is \_\_\_\_\_ personally known to me OR has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
(Signature of Notary Public)

\_\_\_\_\_  
(Typed name of Notary Public)

Notary Public, State of Florida

Commission No.: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

Signed, sealed and delivered in the presence of: **GRANTEE:**

**WINDWARD COMMUNITY  
DEVELOPMENT DISTRICT**, a Florida  
community development district

\_\_\_\_\_  
*Printed Name:*\_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

\_\_\_\_\_  
*Printed Name:*\_\_\_\_\_

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of [ ] physical presence  
or [ ] online notarization, this \_\_\_\_ day of \_\_\_\_\_, 2020, by \_\_\_\_\_,  
as \_\_\_\_\_ of Windward Community Development District, a Florida community  
development district. S/he is \_\_\_\_ personally known to me OR has \_\_\_\_ produced  
\_\_\_\_\_ as identification.

\_\_\_\_\_  
(Signature of Notary Public)

\_\_\_\_\_  
(Typed name of Notary Public)

Notary Public, State of \_\_\_\_\_

Commission No.: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

**EXHIBIT "A"**

**Property**

Lot 189 and Lot 190 within the plat of FOUR SEASONS AT ORLANDO PHASE 2, as recorded in Plat Book 28, Page 9, of the Official Records of Osceola County.

**EXHIBIT "B"**

Easement Area

The following parcel contained within the plat of FOUR SEASONS AT ORLANDO PHASE 2, 20 foot wide access easement over the common property line between Lots 189 and 190, as recorded in Plat Book 28, Page 9, of the Official Records of Osceola County.

PREPARED BY AND AFTER  
RECORDING RETURN TO:

Chadwick E. Crews, Esq.  
Shutts & Bowen LLP  
300 S. Orange Avenue  
Suite 1600  
Orlando, Florida 32801

Tax Parcel ID:  
15-25-27-3414-0001-00A0

**DRAINAGE EASEMENT AGREEMENT**  
**(WINDWARD – FOUR SEASONS PHASES 2 AND 3A)**

**THIS DRAINAGE EASEMENT AGREEMENT** (this “**Easement**”) is made and entered into as of the \_\_\_\_ day of \_\_\_\_\_, 2020 (“**Effective Date**”), by and between **K. HOVNANIAN AT MYSTIC DUNES, LLC**, a Florida limited liability company (“**Grantor**”), and **WINDWARD COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district created pursuant to Chapter 190, *Florida Statutes* (“**Grantee**”) (Grantor and Grantee are sometimes referred to herein as a “**Party**” or collectively as the “**Parties**”).

**RECITALS**

1. Grantor is the owner of certain real property located in Osceola County, Florida, being more particularly described on **Exhibit “A”** attached hereto and made a part hereof by this reference (the “**Property**”).

2. Pursuant to that certain Plat of Four Seasons at Orlando Phase 2, recorded in Plat Book 28, Page 9, and that certain Plat of Four Seasons at Orlando Phase 3A, recorded in Plat Book 27, Page 154 (collectively, the “**Plats**”), Grantor has agreed to convey to Grantee drainage easements over a portion of the Property, being more particularly described on **Exhibit “B”** attached hereto and made a part hereof by this reference (the “**Easement Area**”) pursuant to a separate instrument.

**NOW, THEREFORE**, for and in consideration of Ten Dollars (\$10.00) in hand paid, for the mutual covenants and agreements contained herein and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto, for and on behalf of themselves, their legal representatives, successors and assigns, do hereby covenant and agree as follows:

1. **Recitals**. The above recitals are true and correct and are hereby incorporated herein by this reference.

2. **Grant of Drainage Easement.**

(a) Grantor hereby grants, bargains, sells and conveys to Grantee, its successors and assigns, a perpetual and non-exclusive easement across, through, under, over, in and on the Easement Area for construction, use, maintenance, repair and replacement of certain drainage and stormwater improvements and facilities (the “**Drainage Facilities**”) necessary in connection with the development of the Property for the benefit of the owners of the real property shown on the Plats (the “**Designated Beneficiaries**”).

(b) The design, engineering, permitting, installation, construction, maintenance, repair, and replacement of any Drainage Facilities shall be performed by Grantee at Grantee’s cost and expense, pursuant to and in compliance with any and all applicable governmental laws, codes, rules, regulations, and approvals, in a manner that does not unreasonably interfere with the use thereof by the Designated Beneficiaries.

3. **Indemnity; Lien Free Condition.** Grantee agrees to and shall indemnify, defend and hold harmless Grantor and its employees, agents, contractors and invitees, from and against any and all losses, liabilities, claims, damages, costs and expenses, including, without limitation, actual and reasonable attorneys’ fees and expenses, that any of them may sustain or incur or to which any of them may be subjected, arising from or relating to the actions, activities or omissions of Grantee related to the easement rights herein. All work required or permitted to be performed pursuant to this Easement on, under, across, over or through the Easement Area shall be performed free and clear of all materialman’s liens, mechanic’s liens and other liens. In the event any such lien attaches, Grantee shall, within thirty (30) days after notice that said lien has been filed, pay the claim secured by such lien or remove such lien by bond. In the event Grantee fails to do so, then Grantor may pay and satisfy such lien or remove such lien by bond, and Grantee shall reimburse Grantor for all costs and expenses incurred by Grantor in connection therewith, including attorneys’ fees and interest at the post-judgment interest rate then prevailing in the courts of Osceola County, Florida.

4. **Reservation of Rights.** The easement rights granted in this Easement are non-exclusive in nature and are subject to all covenants, restrictions, easements and other encumbrances and matters of record. The owner of the Easement Area shall have the right to use the Easement Area for any purpose not inconsistent with the full use and enjoyment of the rights granted herein.

5. **Covenants Running with the Land.** All rights, privileges, benefits and burdens created herein are covenants and agreements running with title to the Property and shall be binding upon and inuring to the benefit of Grantor and its successors in title and the Designated Beneficiaries. Nothing contained herein shall be deemed to be a gift or dedication of any portion of the Easement Area to the general public or for any public use or purpose whatsoever.

6. **Notices.** All notices, consents, approvals, waivers and elections which any Party shall be requested or shall desire to make or give under this Easement shall be in writing and shall be given only by (i) hand delivery, (ii) certified mail, (iii) next day delivery by nationally recognized package delivery service, or (iv) by email, with confirmation of receipt. Notices, including notice of a change of address or phone number, shall be addressed or transmitted to the addresses set forth below, or that a Party may otherwise designate in the manner prescribed herein:

To Grantor: K. Hovnanian at Mystic Dunes, LLC  
Attention: Kyle Upper, Division President  
2301 Lucien Way, Suite 260  
Maitland, Florida 32751  
Email: [kupper@khov.com](mailto:kupper@khov.com)

To Grantee: Windward Community Development District  
Attention: District Manager  
c/o Governmental Management Services - Central Florida, LLC  
219 East Livingston Street  
Orlando, FL 32801  
Email: [gflint@gmscfl.com](mailto:gflint@gmscfl.com)

With copy to: Latham, Luna, Eden & Beaudine, LLP  
Attention: Jan Carpenter, District Counsel  
111 North Magnolia Ave, Suite 1400  
Orlando, FL 32801  
Email: [jcarpenter@lathamluna.com](mailto:jcarpenter@lathamluna.com)

7. **Miscellaneous.**

(a) This Easement shall not be modified or amended in any respect except by written instrument executed by or on behalf of the Parties in the same manner as this Easement is executed, and specifically referencing such a modification or amendment.

(b) No delay or omission of any Party hereto in the exercise of any right accruing upon any breach or default of the other Party shall impair such right or be construed to be a waiver thereof, and each such right may be exercised at any time during the continuance of such a breach or default. A waiver by any Party hereto of a breach of, or default in, any provision of this Easement by the other Party shall not be construed to be a waiver of any subsequent breach of or default in the same or any other provision of this Easement.

(c) No breach of or default in the provisions of this Easement shall entitle any Party to cancel, rescind or otherwise terminate this Easement or any of the rights and obligations declared hereunder, but such limitation shall not affect, in any manner, any of the other rights or remedies which any Party may have hereunder and/or at law or in equity by reason of any breach of or default in the provisions of this Agreement.

(d) If any provision of this Easement, or a portion thereof, or the application thereof to any person or circumstance, shall, to any extent be held invalid, inoperative or unenforceable, the remainder of this Easement, or the application of such provision or portion thereof to any persons or circumstances, shall not be affected thereby. Each provision of this Easement shall be valid and enforceable to the fullest extent permitted by law.

(e) This Easement shall be governed by, construed, and enforced in accordance with the laws of the State of Florida.



(f) The prevailing party in any litigation involving this Easement shall be entitled to recover from the non-prevailing party all reasonable attorneys' fees, paralegal fees and costs incurred in connection with such litigation, at arbitration, or appeal or otherwise.

(g) The section and other headings in this Easement are for convenience only, shall in no way define or limit the scope or content of this Easement and shall not be considered in any construction or interpretation of this Easement, or any part hereof.

(h) This Easement may be executed in counterparts, each of which shall be deemed an original, and all of which shall constitute one agreement.

(i) All references to paragraphs or subparagraphs shall be deemed to refer to the appropriate paragraph or subparagraph of this Easement. Unless otherwise specified in this Easement, the terms "herein," "hereof," "hereinafter," "hereunder" and other terms of like or similar import, shall be deemed to refer to this Easement as a whole, and not to any particular paragraph or subparagraph hereof.

(j) Each of the rights and benefits granted herein shall include all those additional rights and benefits that are necessary for the full enjoyment thereof and are customarily incidental thereto.

(k) Except as may be expressly limited by the terms of this Easement, all rights, powers and privileges conferred hereunder shall be cumulative and not restrictive of those provided at law or in equity.

[SIGNATURES APPEAR ON FOLLOWING PAGES]

**IN WITNESS WHEREOF**, the parties have caused these presents to be executed as of the day and year first written above.

**GRANTOR:**

**K. HOVNANIAN AT MYSTIC DUNES, LLC**, a Florida limited liability company

\_\_\_\_\_  
*Printed Name:* \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_\_  
*Printed Name:* \_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of [ ] physical presence or [ ] online notarization, this \_\_\_\_ day of \_\_\_\_\_, 2020, by \_\_\_\_\_, as \_\_\_\_\_ of K. Hovnanian at Mystic Dunes, LLC, a Florida limited liability company, on behalf of the company. S/He is \_\_\_\_\_ personally known to me OR has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
(Signature of Notary Public)

\_\_\_\_\_  
(Typed name of Notary Public)

Notary Public, State of Florida

Commission No.: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

Signed, sealed and delivered in the presence of: **GRANTEE:**

**WINDWARD COMMUNITY  
DEVELOPMENT DISTRICT**, a Florida  
community development district

\_\_\_\_\_  
*Printed Name:*\_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

\_\_\_\_\_  
*Printed Name:*\_\_\_\_\_

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of ☐ physical presence  
or ☐ online notarization, this \_\_\_\_ day of \_\_\_\_\_, 2020, by \_\_\_\_\_,  
as \_\_\_\_\_ of Windward Community Development District, a Florida community  
development district. S/He is \_\_\_\_ personally known to me OR has \_\_\_\_ produced  
\_\_\_\_\_ as identification.

\_\_\_\_\_  
(Signature of Notary Public)

\_\_\_\_\_  
(Typed name of Notary Public)

Notary Public, State of \_\_\_\_\_

Commission No.: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

**EXHIBIT "A"**

**Property**

The parcels of land contained within the plat of FOUR SEASONS AT ORLANDO PHASE 2, as recorded in Plat Book 28, Page 9, of the Official Records of Osceola County.

Together with

The parcels of land contained within the plat of FOUR SEASONS AT ORLANDO PHASE 3A, as recorded in Plat Book 27, Page 154, of the Official Records of Osceola County.

**EXHIBIT "B"**

**Easement Areas**

The drainage easements contained within the plat of FOUR SEASONS AT ORLANDO PHASE 2, as recorded in Plat Book 28, Page 9, of the Official Records of Osceola County.

Together with

The following parcel contained within the plat of FOUR SEASONS AT ORLANDO PHASE 3A, 30 foot drainage easement within Tract A, as recorded in Plat Book 27, Page 154, of the Official Records of Osceola County.

Prepared By:

Andrew C. d'Adesky, Esq.  
Latham Luna Eden & Beaudine, LLP  
111 North Magnolia Ave, Suite 1400  
Orlando, Florida 32801

### **SPECIAL WARRANTY DEED**

**THIS SPECIAL WARRANTY DEED**, made by **K. HOVNANIAN AT MYSTIC DUNES, LLC**, a Florida limited liability company, whose mailing address is 2301 Lucien Way, Suite 260, Maitland, Florida 32751 (hereinafter the "Grantor"), and the **WINDWARD COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district, having an address at c/o Governmental Management Services-Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (hereinafter the "Grantee").

**WITNESSETH**, that the said Grantor, for and in consideration of the sum of \$10.00, to it in hand paid by Grantee, receipt whereof is hereby acknowledged, has granted, bargained and sold to the Grantee, his heirs and assigns forever, the property described in Exhibit "A" attached hereto and incorporated herein by reference (hereinafter the "Property").

**TOGETHER WITH** all tenements, hereditaments, easements and appurtenances thereto belonging or in anywise appertaining;

**TO HAVE AND TO HOLD** the Property in fee simple forever.

**AND** Grantor does hereby covenant with and warrant to Grantee that the Grantor is lawfully seized of the Property in fee simple; that the Grantor has good right and lawful authority to sell and convey the Property; and that the Grantor fully warrants the title to the Property and will defend the same against the lawful claims of all persons claiming by, through or under the Grantor, but against none other.

**SUBJECT TO** taxes for the year 2020 and subsequent years, covenants, restrictions, easements, reservations and limitations of record, if any.

**AND** Grantor expressly reserves to itself, and its successors and assigns, including any property owners of Lots shown on the plat of **FOUR SEASONS AT ORLANDO PHASE 2**, recorded in Plat Book 28, Page 9 of the Official Records of Osceola County, and their guests and invitees, a non-exclusive, perpetual easement over and across Tract S (Access Tract) within the plat of **FOUR SEASONS AT ORLANDO PHASE 2**, as recorded in Plat Book 28, Page 9 of the Official Records of Osceola County, for the purposes of golf cart and pedestrian access, ingress and egress.

**IN WITNESS WHEREOF**, the parties hereto have caused these presents to be executed in their respective names, by their proper officer thereunto duly authorized, as of the day and year first above written.

Signed, sealed and delivered  
in the presence of:

**K. HOVNANIAN AT MYSTIC DUNES,  
LLC**, a Florida limited liability company

\_\_\_\_\_  
Witness

By: \_\_\_\_\_

\_\_\_\_\_  
Printed Name

Print: \_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Printed Name

**STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_**

The foregoing instrument was acknowledged before me by means of [ ] physical presence or [ ] online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2020, by \_\_\_\_\_, as \_\_\_\_\_ of **K. HOVNANIAN AT MYSTIC DUNES, LLC**, a Florida limited liability company, on its behalf. Said person is [ ] personally known to me or [ ] has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public; State of Florida

Print Name: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

My Commission No.: \_\_\_\_\_

**EXHIBIT A**  
(Windward – Phases 2 and 3A)

The following parcels contained within the plat of FOUR SEASONS AT ORLANDO PHASE 2, Tracts M, N, O, P, R, T, U, V and W (Open Space), Tract L (Right-of-Way), and Tract S (Access Tract), as recorded in Plat Book 28, Page 9 of the Official Records of Osceola County.

Together with

The following parcels contained within the plat of FOUR SEASONS AT ORLANDO PHASE 3A, Tract SW-1 (Stormwater) and Tract D (Right-of-Way), as recorded in Plat Book 27, Page 154, of the Official Records of Osceola County.



**AGREEMENT REGARDING TAXES**  
(WINDWARD – FOUR SEASONS PHASES 2 AND 3A)

**THIS AGREEMENT REGARDING TAXES** (“Agreement”) is entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2020, by and between **K. HOVNANIAN AT MYSTIC DUNES, LLC**, a Florida limited liability company, whose address is 2301 Lucien Way, Suite 260, Maitland, Florida 32751 (“Developer”), and **WINDWARD COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district, whose address is c/o Governmental Management Services - Central Florida, LLC, 219 East Livingston Street, Orlando, FL, 32801 (“District”).

**WITNESSETH**

**WHEREAS**, Developer is the owner and developer of certain real property located within the boundaries of the District, as such property is described on Exhibit “A” attached hereto and incorporated herein (the “Property”); and

**WHEREAS**, the Windward Community Development District is a Florida community development district and local unit of special-purpose government created pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, as part of the ongoing development activities within the boundaries of the District, Developer has, simultaneously with the execution of this Agreement, conveyed the Property to the District via Special Warranty Deed; and

**WHEREAS**, all or a substantial portion of real property already owned by the District is either exempt from ad-valorem taxes or has been given a minimal valuation by the Osceola County Property Appraiser because of the District’s status as a governmental entity; and

**WHEREAS**, in conjunction with the conveyance of the Property from Developer to District, Developer and District are desirous of setting forth in this Agreement their respective responsibilities with regard to applicable ad-valorem taxes and assessments on the Property.

**NOW, THEREFORE**, in consideration of the sum of Ten and 00/100 Dollars (\$10.00) and other valuable considerations, paid by each party to the other, the receipt and sufficiency of which is hereby acknowledged, and in further consideration of the mutual covenants and conditions contained herein, the parties hereto agree as follows:

1. The above recitals are true and correct and are incorporated herein by reference.
2. Developer hereby represents that all ad-valorem taxes and assessments relating to the Property, or any portion thereof, for tax year 2019 and all prior years have been paid in full.

3. Developer hereby agrees to pay in full, and prior to their becoming delinquent, any and all ad-valorem taxes and assessments, if any, levied on the Property for the tax year 2020.

4. District shall, within ten (10) days of receipt, forward to the Developer, at their address set forth above and via U.S. mail, any correspondence, notice or bill from the Osceola County Tax Collector relating to the Property for tax year 2020 that the District actually receives in its office.

5. Subsequent to the District's acceptance of the Property, and only in the event the Property is not conveyed to another governmental entity, the District shall endeavor to either obtain an exemption from ad-valorem taxes pertaining to the Property or, in the alternative, shall seek a minimal valuation of the Property, from the Osceola County Property Appraiser and, subsequent to tax year 2020, Developer shall have no further responsibility with regard to ad-valorem taxes or assessments levied against the Property.

**IN WITNESS WHEREOF**, the parties hereto have caused this Agreement to be executed on their behalf by their duly authorized representatives, all as of the date first set forth above.

[SIGNATURE PAGE FOLLOWS]

**SIGNATURE PAGE TO AGREEMENT REGARDING TAXES**  
**(WINDWARD – FOUR SEASONS PHASES 2 AND 3A)**

**WITNESSES:**

**K. HOVNANIAN AT MYSTIC DUNES, LLC, a**  
Florida limited liability company

X \_\_\_\_\_

Print: \_\_\_\_\_

By: \_\_\_\_\_

Print: \_\_\_\_\_

X \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

**WINDWARD COMMUNITY**  
**DEVELOPMENT DISTRICT,**  
a Florida community development district

**ATTEST**

X \_\_\_\_\_

Print: \_\_\_\_\_  
Secretary/Asst. Secretary

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

## **EXHIBIT "A"**

### **Legal Description of the Property**

The following parcels contained within the plat of FOUR SEASONS AT ORLANDO PHASE 2, Tracts M, N, O, P, R, T, U, V and W (Open Space), Tract L (Right-of-Way), and Tract S (Access Tract), as recorded in Plat Book 28, Page 9, of the Official Records of Osceola County.

Together with

The following parcels contained within the plat of FOUR SEASONS AT ORLANDO PHASE 3A, Tract SW-1 (Stormwater) and Tract D (Right-of-Way), as recorded in Plat Book 27, Page 154, of the Official Records of Osceola County.

**BILL OF SALE ABSOLUTE AND AGREEMENT**  
**(WINDWARD – FOUR SEASONS PHASES 2 AND 3A)**

**THIS BILL OF SALE ABSOLUTE AND AGREEMENT** (“Agreement”) is made as of this \_\_\_\_ day of \_\_\_\_\_, 2020, by and between **WINDWARD COMMUNITY DEVELOPMENT DISTRICT** (hereinafter referred to as the “District”), a Florida community development district created pursuant to Chapter 190, *Florida Statutes*, whose address is c/o Governmental Management Services - Central Florida, LLC, 219 East Livingston Street, Orlando, FL, 32801, and **K. HOVNANIAN AT MYSTIC DUNES, LLC**, a Florida limited liability company (hereinafter referred to as “Developer”) whose address is 2301 Lucien Way, Suite 260, Maitland, Florida 32751, and

**RECITALS**

**WHEREAS**, Developer owns certain improvements and equipment located within the boundaries of the District, and the extent, nature and location of such improvements and equipment is more fully set forth in Exhibit “A” attached hereto (collectively, the “Improvements”); and

**WHEREAS**, both Developer and the District find it to be in the best interest of both parties for the District to perpetually own, operate and maintain the Improvements, as the District may deem reasonable or appropriate, within its sole discretion, for the benefit of the District; and

**WHEREAS**, Developer desires to convey the Improvements to the District to allow such perpetual ownership, operation and maintenance, and the District desires to accept such ownership, operation and maintenance.

**NOW, THEREFORE**, the parties hereto hereby agree to and acknowledge the following:

1. The above recitals are true and correct and are hereby incorporated into this Agreement.

2. **KNOW ALL MEN BY THESE PRESENTS** that Developer, of the County of Osceola and the State of Florida, for and in consideration of the sum of Ten Dollars (\$10.00) lawful money of the United States, to it paid by the District, the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer, set over and deliver unto the District, its executors, administrators and assigns, and the District hereby accepts, all of Developer’s right, title and interest in and to the Improvements, to have and to hold the same unto the District, its executors, administrators and assigns forever.

3. All personal property described and conveyed herein is conveyed in "AS IS" condition without express or implied warranties of merchantability, fitness for use or other warranties not expressly stated herein.

4. This Agreement may be executed in any number of counterparts with the same effect as if all parties had signed the same document. All fully executed counterparts shall be construed together and shall constitute one and the same agreement.

**IN WITNESS WHEREOF**, the parties hereto have caused these presents to be executed in their respective names, by their proper officer thereunto duly authorized, as of the day and year first above written.

Signed, sealed and delivered  
in the presence of:

**K. HOVNANIAN AT MYSTIC DUNES,  
LLC**, a Florida limited liability company

\_\_\_\_\_  
Witness

By: \_\_\_\_\_

\_\_\_\_\_  
Printed Name

Print: \_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Printed Name

**STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_**

The foregoing instrument was acknowledged before me by means of [ ] physical presence or [ ] online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2020, by \_\_\_\_\_, as \_\_\_\_\_ of **K. HOVNANIAN AT MYSTIC DUNES, LLC**, a Florida limited liability company, on its behalf. Said person is [ ] personally known to me or [ ] has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public; State of Florida

Print Name: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

My Commission No.: \_\_\_\_\_

**COUNTERPART SIGNATURE PAGE TO BILL OF SALE  
(WINDWARD – FOUR SEASONS PHASES 2 AND 3A)**

ATTEST:

**WINDWARD COMMUNITY  
DEVELOPMENT DISTRICT,**  
a Florida community development district

By: \_\_\_\_\_  
Secretary/Asst. Secretary

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

**STATE OF FLORIDA**  
**COUNTY OF** \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of [ ] physical presence or [ ] online notarization this \_\_\_\_\_ day of \_\_\_\_\_, 2020, by \_\_\_\_\_, as \_\_\_\_\_ of the Board of Supervisors of the **WINDWARD COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district, on its behalf. Said person is [ ] personally known to me or [ ] has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public; State of Florida  
Print Name: \_\_\_\_\_  
My Commission Expires: \_\_\_\_\_  
My Commission No.: \_\_\_\_\_

## **EXHIBIT "A"**

### **LIST AND DESCRIPTION OF IMPROVEMENTS**

The improvements upon the following parcels contained within the plat of FOUR SEASONS AT ORLANDO PHASE 2, Tracts M, N, O, P, R, T, U, V and W (Open Space), Tract L (Right-of-Way), and Tract S (Access Tract), as recorded in Plat Book 28, Page 9, of the Official Records of Osceola County.

Together with

The improvements upon the following parcels contained within the plat of FOUR SEASONS AT ORLANDO PHASE 3A, Tract SW-1 (Stormwater) and Tract D (Right-of-Way), as recorded in Plat Book 27, Page 154, of the Official Records of Osceola County.

1. CDD Roadways
2. Stormwater Improvements
3. Potable Water Distribution
4. Reclaimed Water Distribution
5. Sanitary Sewer System
6. Street Lights
7. Landscaping Elements



**OWNER'S AFFIDAVIT**  
(WINDWARD – FOUR SEASON PHASES 2 AND 3A)

**STATE OF FLORIDA**  
**COUNTY OF \_\_\_\_\_**

**BEFORE ME**, the undersigned authority, personally appeared \_\_\_\_\_  
("Affiant") as \_\_\_\_\_ of K. Hovnanian at Mystic Dunes, LLC, a Florida  
limited liability company, whose address is 2301 Lucien Way, Suite 260, Maitland, Florida 32751,  
on behalf of said company, who being first duly sworn on oath says:

1. That Affiant knows of his own knowledge that K. Hovnanian at Mystic Dunes, LLC, a Florida limited liability company ("Owner") is the owner of the fee simple title in and to certain lands located in Osceola County, Florida, and more particularly described on Exhibit "A" attached hereto (the "Property"), and that Affiant is an Authorized Signatory of Owner, and is making this Affidavit in that capacity only, and no recourse shall be made against Affiant individually.

2. That the Property is free and clear of all liens and encumbrances except for those matters set forth as exceptions in the plat of Four Seasons at Orlando Phase 2, as recorded in Plat Book 28, Page 9, and in the plat of Four Seasons at Orlando Phase 3A, as recorded in Plat Book 27, Page 154, both of the Official Records of Osceola County (collectively, the "Plats").

3. That Affiant knows of no facts by reason of which the title to, or possession of, the Property might be disputed or questioned, or by reason of which any claim to any part of the Property might be asserted adversely to owner.

4. That there have been no liens filed against the Property as a result of any labor, materials, equipment or other work authorized by Owner, its employees, or agents or of which Owner has actual knowledge, nor any unpaid bills of any nature as a result of any labor, materials, equipment or other work authorized by Owner, its employees, or agents or of which Owner has actual knowledge either for services of any architect, engineer, or surveyor, or for labor or material that may have been placed on the Property either in the construction or repair of any of the improvements thereon, or otherwise in connection with the Property which bills may have been incurred during the last ninety (90) days.

5. That no proceedings in bankruptcy or receivership have ever been instituted by or against the Owner, nor has Owner ever made an assignment for the benefit of its creditors.

6. That Affiant knows of no action or proceeding relating to the Property which is now pending in any state or federal court in the United States affecting the Property, nor does Affiant know of any state or federal judgment or any federal lien of any kind or nature that now constitutes a lien or charge upon the Property.

7. That, except as set forth in the Plats, Affiant knows of no unrecorded easements, liens, or assessments for sanitary sewers, streets, roadways, paving, other public utilities or

improvements against the Property, nor are there any special assessments or taxes which are not shown as existing liens by the public records.

8. That this Affidavit is given for the purposes of inducing the Windward Community Development District (the "District"), a Florida community development district and local unit of special-purpose government, to accept the conveyance of the Property to the District.

9. That there are no matters pending against Owner that could give rise to any lien(s) that could attach to the Property between the effective date of the Plats and the recording of the deed of conveyance, and that Affiant shall not execute nor permit the execution or recording of any instruments that would adversely affect title of the Property.

10. That Affiant is familiar with the nature of an oath and with the penalties as provided by the laws of the State of Florida for falsely swearing to statements made in an instrument of this nature. Affiant further certifies that he has read the full facts set forth in this Affidavit and understands its content and context to be correct in all respects.

[SIGNATURE APPEARS ON FOLLOWING PAGE]

**FURTHER AFFIANT SAYETH NAUGHT.**

**DATED:** \_\_\_\_\_, 2020

**“OWNER”**

**K. HOVNANIAN AT MYSTIC DUNES,  
LLC**, a Florida limited liability company

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name)

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

**STATE OF FLORIDA**

**COUNTY OF** \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this \_\_\_\_ day of \_\_\_\_\_, 2020, by \_\_\_\_\_, as \_\_\_\_\_ of **K. HOVNANIAN AT MYSTIC DUNES, LLC**, a Florida limited liability company, on behalf of the company. He / She ☐ is personally known to me, or ☐ produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
Print Name:

\_\_\_\_\_  
Notary Public-State of Florida at Large

\_\_\_\_\_  
Commission No.:

\_\_\_\_\_  
My Commission Expires:

**Exhibit "A"**  
**Legal Description of Property**

The following parcels contained within the plat of FOUR SEASONS AT ORLANDO PHASE 2, Tracts M, N, O, P, R, T, U, V and W (Open Space), Tract L (Right-of-Way), and Tract S (Access Tract), as recorded in Plat Book 28, Page 9, of the Official Records of Osceola County.

Together with the

The following parcels contained within the plat of FOUR SEASONS AT ORLANDO PHASE 3A, Tract SW-1 (Stormwater) and Tract D (Right-of-Way), as recorded in Plat Book 27, Page 154, of the Official Records of Osceola County.

## SECTION V

# SECTION A

# SECTION 1

20197014er

1  
2 An act relating to government accountability; amending  
3 s. 11.40, F.S.; specifying that the Governor, the  
4 Commissioner of Education, or the designee of the  
5 Governor or of the commissioner, may notify the  
6 Legislative Auditing Committee of an entity's failure  
7 to comply with certain auditing and financial  
8 reporting requirements; amending s. 11.45, F.S.;  
9 revising definitions and defining the terms "abuse,"  
10 "fraud," and "waste"; excluding water management  
11 districts from certain audit requirements; removing a  
12 cross-reference; authorizing the Auditor General to  
13 conduct audits of tourist development councils and  
14 county tourism promotion agencies; revising reporting  
15 requirements applicable to the Auditor General;  
16 amending s. 11.47, F.S.; specifying that any person  
17 who willfully fails or refuses to provide access to an  
18 employee, officer, or agent of an entity under audit  
19 is subject to a penalty; amending s. 28.35, F.S.;  
20 revising reporting requirements applicable to the  
21 Florida Clerks of Court Operations Corporation;  
22 amending s. 43.16, F.S.; revising the responsibilities  
23 of the Justice Administrative Commission, each state  
24 attorney, each public defender, the criminal conflict  
25 and civil regional counsel, the capital collateral  
26 regional counsel, and the Guardian Ad Litem Program,  
27 to include the establishment and maintenance of  
28 certain internal controls; amending ss. 129.03,  
29 129.06, and 166.241, F.S.; requiring counties and



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30 municipalities to maintain certain budget documents on  
31 the entities' websites for a specified period;  
32 amending s. 215.86, F.S.; revising the purposes for  
33 which management systems and internal controls must be  
34 established and maintained by each state agency and  
35 the judicial branch; amending s. 215.97, F.S.;  
36 revising certain audit threshold requirements;  
37 amending s. 215.985, F.S.; revising the requirements  
38 for a monthly financial statement provided by a water  
39 management district; amending s. 218.31, F.S.:  
40 revising the definition of the term "financial audit";  
41 amending s. 218.32, F.S.; authorizing the Department  
42 of Financial Services to request additional  
43 information from a local governmental entity in  
44 preparation of an annual report; requiring a local  
45 governmental entity to respond to such requests within  
46 a specified timeframe; requiring the department to  
47 notify the Legislative Auditing Committee of  
48 noncompliance; amending s. 218.33, F.S.; requiring  
49 local governmental entities to establish and maintain  
50 internal controls to achieve specified purposes;  
51 amending s. 218.391, F.S.; revising membership, and  
52 restrictions thereof, for an auditor selection  
53 committee; prescribing requirements and procedures for  
54 selecting an auditor if certain conditions exist;  
55 amending s. 373.536, F.S.; deleting obsolete language;  
56 requiring water management districts to maintain  
57 certain budget documents on the districts' websites  
58 for specified periods; amending s. 1001.42, F.S.;

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59 authorizing additional internal audits as directed by  
60 the district school board; amending s. 1002.33, F.S.;  
61 revising the responsibilities of the governing board  
62 of a charter school to include the establishment and  
63 maintenance of internal controls; amending s. 1002.37,  
64 F.S.; requiring completion of an annual financial  
65 audit of the Florida Virtual School; specifying audit  
66 requirements; requiring an audit report to be  
67 submitted to the board of trustees of the Florida  
68 Virtual School and the Auditor General; deleting  
69 obsolete provisions; amending s. 1010.01, F.S.;  
70 requiring each school district, Florida College System  
71 institution, and state university to establish and  
72 maintain certain internal controls; creating ss.  
73 1012.8551 and 1012.915, F.S.; specifying applicable  
74 standards as to employee background screening and  
75 investigations of Florida College System and State  
76 University System personnel, respectively; amending s.  
77 218.503, F.S.; conforming provisions and cross-  
78 references to changes made by the act; providing a  
79 declaration of important state interest; providing an  
80 effective date.

81  
82 Be It Enacted by the Legislature of the State of Florida:

83  
84 Section 1. Subsection (2) of section 11.40, Florida  
85 Statutes, is amended to read:

86 11.40 Legislative Auditing Committee.—

87 (2) Following notification by the Auditor General, the

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88 Department of Financial Services, ~~or~~ the Division of Bond  
89 Finance of the State Board of Administration, the Governor or  
90 his or her designee, or the Commissioner of Education or his or  
91 her designee of the failure of a local governmental entity,  
92 district school board, charter school, or charter technical  
93 career center to comply with the applicable provisions within s.  
94 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the  
95 Legislative Auditing Committee may schedule a hearing to  
96 determine if the entity should be subject to further state  
97 action. If the committee determines that the entity should be  
98 subject to further state action, the committee shall:

99 (a) In the case of a local governmental entity or district  
100 school board, direct the Department of Revenue and the  
101 Department of Financial Services to withhold any funds not  
102 pledged for bond debt service satisfaction which are payable to  
103 such entity until the entity complies with the law. The  
104 committee shall specify the date that such action must ~~shall~~  
105 begin, and the directive must be received by the Department of  
106 Revenue and the Department of Financial Services 30 days before  
107 the date of the distribution mandated by law. The Department of  
108 Revenue and the Department of Financial Services may implement  
109 ~~the provisions of~~ this paragraph.

110 (b) In the case of a special district created by:

111 1. A special act, notify the President of the Senate, the  
112 Speaker of the House of Representatives, the standing committees  
113 of the Senate and the House of Representatives charged with  
114 special district oversight as determined by the presiding  
115 officers of each respective chamber, the legislators who  
116 represent a portion of the geographical jurisdiction of the

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117 special district, and the Department of Economic Opportunity  
118 that the special district has failed to comply with the law.  
119 Upon receipt of notification, the Department of Economic  
120 Opportunity shall proceed pursuant to s. 189.062 or s. 189.067.  
121 If the special district remains in noncompliance after the  
122 process set forth in s. 189.0651, or if a public hearing is not  
123 held, the Legislative Auditing Committee may request the  
124 department to proceed pursuant to s. 189.067(3).

125       2. A local ordinance, notify the chair or equivalent of the  
126 local general-purpose government pursuant to s. 189.0652 and the  
127 Department of Economic Opportunity that the special district has  
128 failed to comply with the law. Upon receipt of notification, the  
129 department shall proceed pursuant to s. 189.062 or s. 189.067.  
130 If the special district remains in noncompliance after the  
131 process set forth in s. 189.0652, or if a public hearing is not  
132 held, the Legislative Auditing Committee may request the  
133 department to proceed pursuant to s. 189.067(3).

134       3. Any manner other than a special act or local ordinance,  
135 notify the Department of Economic Opportunity that the special  
136 district has failed to comply with the law. Upon receipt of  
137 notification, the department shall proceed pursuant to s.  
138 189.062 or s. 189.067(3).

139       (c) In the case of a charter school or charter technical  
140 career center, notify the appropriate sponsoring entity, which  
141 may terminate the charter pursuant to ss. 1002.33 and 1002.34.

142       Section 2. Subsection (1), paragraph (j) of subsection (2),  
143 paragraph (u) of subsection (3), and paragraph (i) of subsection  
144 (7) of section 11.45, Florida Statutes, are amended, and  
145 paragraph (x) is added to subsection (3) of that section, to

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read:

11.45 Definitions; duties; authorities; reports; rules.—

(1) DEFINITIONS.—As used in ss. 11.40-11.51, the term:

(a) "Abuse" means behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. The term includes the misuse of authority or position for personal gain.

(b) ~~(a)~~ "Audit" means a financial audit, operational audit, or performance audit.

(c) ~~(b)~~ "County agency" means a board of county commissioners or other legislative and governing body of a county, however styled, including that of a consolidated or metropolitan government, a clerk of the circuit court, a separate or ex officio clerk of the county court, a sheriff, a property appraiser, a tax collector, a supervisor of elections, or any other officer in whom any portion of the fiscal duties of a body or officer expressly stated in this paragraph are ~~the above are under law~~ separately placed by law.

(d) ~~(c)~~ "Financial audit" means an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards ~~as adopted by the Board of Accountancy~~. When applicable, the scope of financial audits must ~~shall~~ encompass the additional activities

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175 necessary to establish compliance with the Single Audit Act  
176 Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other  
177 applicable federal law.

178 (e) "Fraud" means obtaining something of value through  
179 willful misrepresentation, including, but not limited to,  
180 intentional misstatements or intentional omissions of amounts or  
181 disclosures in financial statements to deceive users of  
182 financial statements, theft of an entity's assets, bribery, or  
183 the use of one's position for personal enrichment through the  
184 deliberate misuse or misapplication of an organization's  
185 resources.

186 (f)~~(d)~~ "Governmental entity" means a state agency, a county  
187 agency, or any other entity, however styled, that independently  
188 exercises any type of state or local governmental function.

189 (g)~~(e)~~ "Local governmental entity" means a county agency,  
190 municipality, tourist development council, county tourism  
191 promotion agency, or special district as defined in s. 189.012.  
192 The term,~~but~~ does not include any housing authority established  
193 under chapter 421.

194 (h)~~(f)~~ "Management letter" means a statement of the  
195 auditor's comments and recommendations.

196 (i)~~(g)~~ "Operational audit" means an audit whose purpose is  
197 to evaluate management's performance in establishing and  
198 maintaining internal controls, including controls designed to  
199 prevent and detect fraud, waste, and abuse, and in administering  
200 assigned responsibilities in accordance with applicable laws,  
201 administrative rules, contracts, grant agreements, and other  
202 guidelines. Operational audits must be conducted in accordance  
203 with government auditing standards. Such audits examine internal

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controls that are designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of financial records and reports, and safeguarding of assets, and identify weaknesses in those internal controls.

(j)~~(h)~~ "Performance audit" means an examination of a program, activity, or function of a governmental entity, conducted in accordance with applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. The term includes an examination of issues related to:

1. Economy, efficiency, or effectiveness of the program.
  2. Structure or design of the program to accomplish its goals and objectives.
  3. Adequacy of the program to meet the needs identified by the Legislature or governing body.
  4. Alternative methods of providing program services or products.
  5. Goals, objectives, and performance measures used by the agency to monitor and report program accomplishments.
  6. The accuracy or adequacy of public documents, reports, or requests prepared under the program by state agencies.
  7. Compliance of the program with appropriate policies, rules, or laws.
  8. Any other issues related to governmental entities as directed by the Legislative Auditing Committee.
- (k)~~(i)~~ "Political subdivision" means a separate agency or unit of local government created or established by law and

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includes, but is not limited to, the following and the officers thereof: authority, board, branch, bureau, city, commission, consolidated government, county, department, district, institution, metropolitan government, municipality, office, officer, public corporation, town, or village.

(1)~~(j)~~ "State agency" means a separate agency or unit of state government created or established by law and includes, but is not limited to, the following and the officers thereof: authority, board, branch, bureau, commission, department, division, institution, office, officer, or public corporation, as the case may be, except any such agency or unit within the legislative branch of state government other than the Florida Public Service Commission.

(m) "Waste" means the act of using or expending resources unreasonably, carelessly, extravagantly, or for no useful purpose.

(2) DUTIES.—The Auditor General shall:

(j) Conduct audits of local governmental entities when determined to be necessary by the Auditor General, when directed by the Legislative Auditing Committee, or when otherwise required by law. No later than 18 months after the release of the audit report, the Auditor General shall perform such appropriate followup procedures as he or she deems necessary to determine the audited entity's progress in addressing the findings and recommendations contained within the Auditor General's previous report. The Auditor General shall notify each member of the audited entity's governing body and the Legislative Auditing Committee of the results of his or her determination. For purposes of this paragraph, local



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262 governmental entities do not include water management districts.

263  
264 The Auditor General shall perform his or her duties  
265 independently but under the general policies established by the  
266 Legislative Auditing Committee. This subsection does not limit  
267 the Auditor General's discretionary authority to conduct other  
268 audits or engagements of governmental entities as authorized in  
269 subsection (3).

270 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The Auditor  
271 General may, pursuant to his or her own authority, or at the  
272 direction of the Legislative Auditing Committee, conduct audits  
273 or other engagements as determined appropriate by the Auditor  
274 General of:

275 (u) The Florida Virtual School ~~pursuant to s. 1002.37.~~

276 (x) Tourist development councils and county tourism  
277 promotion agencies.

278 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

279 (i) The Auditor General shall annually transmit by July 15,  
280 to the President of the Senate, the Speaker of the House of  
281 Representatives, and the Department of Financial Services, a  
282 list of all school districts, charter schools, charter technical  
283 career centers, Florida College System institutions, state  
284 universities, and local governmental entities ~~water management~~  
285 ~~districts~~ that have failed to comply with the transparency  
286 requirements as identified in the audit reports reviewed  
287 pursuant to paragraph (b) and those conducted pursuant to  
288 subsection (2).

289 Section 3. Subsection (3) of section 11.47, Florida  
290 Statutes, is amended to read:

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291 11.47 Penalties; failure to make a proper audit or  
292 examination; making a false report; failure to produce documents  
293 or information.—

294 (3) Any person who willfully fails or refuses to provide  
295 access to an employee, officer, or agent of an entity subject to  
296 an audit or to furnish or produce any book, record, paper,  
297 document, data, or sufficient information necessary to a proper  
298 audit or examination which the Auditor General or the Office of  
299 Program Policy Analysis and Government Accountability is by law  
300 authorized to perform ~~commits shall be guilty of~~ a misdemeanor  
301 of the first degree, punishable as provided in s. 775.082 or s.  
302 775.083.

303 Section 4. Paragraph (d) of subsection (2) of section  
304 28.35, Florida Statutes, is amended to read:

305 28.35 Florida Clerks of Court Operations Corporation.—

306 (2) The duties of the corporation shall include the  
307 following:

308 (d) Developing and certifying a uniform system of workload  
309 measures and applicable workload standards for court-related  
310 functions as developed by the corporation and clerk workload  
311 performance in meeting the workload performance standards. These  
312 workload measures and workload performance standards shall be  
313 designed to facilitate an objective determination of the  
314 performance of each clerk in accordance with minimum standards  
315 for fiscal management, operational efficiency, and effective  
316 collection of fines, fees, service charges, and court costs. The  
317 corporation shall develop the workload measures and workload  
318 performance standards in consultation with the Legislature. When  
319 the corporation finds a clerk has not met the workload

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performance standards, the corporation shall identify the nature of each deficiency and any corrective action recommended and taken by the affected clerk of the court. For quarterly periods ending on the last day of March, June, September, and December of each year, the corporation shall notify the Legislature of any clerk not meeting workload performance standards and provide a copy of any corrective action plans. Such notifications must be submitted no later than 45 days after the end of the preceding quarterly period. As used in this subsection, the term:

1. "Workload measures" means the measurement of the activities and frequency of the work required for the clerk to adequately perform the court-related duties of the office as defined by the membership of the Florida Clerks of Court Operations Corporation.

2. "Workload performance standards" means the standards developed to measure the timeliness and effectiveness of the activities that are accomplished by the clerk in the performance of the court-related duties of the office as defined by the membership of the Florida Clerks of Court Operations Corporation.

Section 5. Present subsections (6) and (7) of section 43.16, Florida Statutes, are renumbered as subsections (7) and (8), respectively, and a new subsection (6) is added to that section, to read:

43.16 Justice Administrative Commission; membership, powers and duties.—

(6) The commission, each state attorney, each public defender, the criminal conflict and civil regional counsel, the

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capital collateral regional counsel, and the Guardian Ad Litem  
Program shall establish and maintain internal controls designed  
to:

(a) Prevent and detect fraud, waste, and abuse as defined  
in s. 11.45(1).

(b) Promote and encourage compliance with applicable laws,  
rules, contracts, grant agreements, and best practices.

(c) Support economical and efficient operations.

(d) Ensure reliability of financial records and reports.

(e) Safeguard assets.

Section 6. Paragraph (c) of subsection (3) of section  
129.03, Florida Statutes, is amended to read:

129.03 Preparation and adoption of budget.—

(3) The county budget officer, after tentatively  
ascertaining the proposed fiscal policies of the board for the  
next fiscal year, shall prepare and present to the board a  
tentative budget for the next fiscal year for each of the funds  
provided in this chapter, including all estimated receipts,  
taxes to be levied, and balances expected to be brought forward  
and all estimated expenditures, reserves, and balances to be  
carried over at the end of the year.

(c) The board shall hold public hearings to adopt tentative  
and final budgets pursuant to s. 200.065. The hearings shall be  
primarily for the purpose of hearing requests and complaints  
from the public regarding the budgets and the proposed tax  
levies and for explaining the budget and any proposed or adopted  
amendments. The tentative budget must be posted on the county's  
official website at least 2 days before the public hearing to  
consider such budget and must remain on the website for at least

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378 45 days. The final budget must be posted on the website within  
379 30 days after adoption and must remain on the website for at  
380 least 2 years. The tentative budgets, adopted tentative budgets,  
381 and final budgets shall be filed in the office of the county  
382 auditor as a public record. Sufficient reference in words and  
383 figures to identify the particular transactions must ~~shall~~ be  
384 made in the minutes of the board to record its actions with  
385 reference to the budgets.

386 Section 7. Paragraph (f) of subsection (2) of section  
387 129.06, Florida Statutes, is amended to read:

388 129.06 Execution and amendment of budget.—

389 (2) The board at any time within a fiscal year may amend a  
390 budget for that year, and may within the first 60 days of a  
391 fiscal year amend the budget for the prior fiscal year, as  
392 follows:

393 (f) Unless otherwise prohibited by law, if an amendment to  
394 a budget is required for a purpose not specifically authorized  
395 in paragraphs (a)-(e), the amendment may be authorized by  
396 resolution or ordinance of the board of county commissioners  
397 adopted following a public hearing.

398 1. The public hearing must be advertised at least 2 days,  
399 but not more than 5 days, before the date of the hearing. The  
400 advertisement must appear in a newspaper of paid general  
401 circulation and must identify the name of the taxing authority,  
402 the date, place, and time of the hearing, and the purpose of the  
403 hearing. The advertisement must also identify each budgetary  
404 fund to be amended, the source of the funds, the use of the  
405 funds, and the total amount of each fund's appropriations.

406 2. If the board amends the budget pursuant to this

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paragraph, the adopted amendment must be posted on the county's official website within 5 days after adoption and must remain on the website for at least 2 years.

Section 8. Subsections (3) and (5) of section 166.241, Florida Statutes, are amended to read:

166.241 Fiscal years, budgets, and budget amendments.—

(3) The tentative budget must be posted on the municipality's official website at least 2 days before the budget hearing, held pursuant to s. 200.065 or other law, to consider such budget and must remain on the website for at least 45 days. The final adopted budget must be posted on the municipality's official website within 30 days after adoption and must remain on the website for at least 2 years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the tentative budget and final budget to the manager or administrator of such county or counties who shall post the budgets on the county's website.

(5) If the governing body of a municipality amends the budget pursuant to paragraph (4)(c), the adopted amendment must be posted on the official website of the municipality within 5 days after adoption and must remain on the website for at least 2 years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the adopted amendment to the manager or administrator of such county or counties who shall post the adopted amendment on the county's website.

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Section 9. Section 215.86, Florida Statutes, is amended to read:

215.86 Management systems and controls.—Each state agency and the judicial branch as defined in s. 216.011 shall establish and maintain management systems and internal controls designed to:

(1) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1). ~~that~~

(2) Promote and encourage compliance with applicable laws, rules, contracts, and grant agreements.+

(3) Support economical and ~~economic,~~ efficient, ~~and effective~~ operations.+

(4) Ensure reliability of financial records and reports.+

(5) Safeguard ~~and safeguarding of assets. Accounting systems and procedures shall be designed to fulfill the requirements of generally accepted accounting principles.~~

Section 10. Paragraph (a) of subsection (2) of section 215.97, Florida Statutes, is amended to read:

215.97 Florida Single Audit Act.—

(2) As used in this section, the term:

(a) "Audit threshold" means the threshold amount used to determine when a state single audit or project-specific audit of a nonstate entity shall be conducted in accordance with this section. Each nonstate entity that expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such nonstate entity shall be required to have a state single audit, or a project-specific audit, for such fiscal year in accordance with the requirements of this section. ~~Every 2 years the Auditor General,~~ After consulting with the

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Executive Office of the Governor, the Department of Financial Services, and all state awarding agencies, the Auditor General shall periodically review the threshold amount for requiring audits under this section and may recommend any appropriate statutory change to revise the threshold amount in the annual report submitted to the Legislature pursuant to s. 11.45(7)(h) ~~adjust such threshold amount consistent with the purposes of this section.~~

Section 11. Subsection (11) of section 215.985, Florida Statutes, is amended to read:

215.985 Transparency in government spending.—

(11) Each water management district shall provide a monthly financial statement in the form and manner prescribed by the Department of Financial Services to the district's ~~its~~ governing board and make such monthly financial statement available for public access on its website.

Section 12. Subsection (17) of section 218.31, Florida Statutes, is amended to read:

218.31 Definitions.—As used in this part, except where the context clearly indicates a different meaning:

(17) "Financial audit" means an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards ~~as adopted by the Board of Accountancy and as prescribed by rules promulgated~~



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494 ~~by the Auditor General.~~ When applicable, the scope of financial  
495 audits ~~must shall~~ encompass the additional activities necessary  
496 to establish compliance with the Single Audit Act Amendments of  
497 1996, 31 U.S.C. ss. 7501-7507, and other applicable federal law.

498 Section 13. Subsection (2) of section 218.32, Florida  
499 Statutes, is amended to read:

500 218.32 Annual financial reports; local governmental  
501 entities.—

502 (2) The department shall annually by December 1 file a  
503 verified report with the Governor, the Legislature, the Auditor  
504 General, and the Special District Accountability Program of the  
505 Department of Economic Opportunity showing the revenues, both  
506 locally derived and derived from intergovernmental transfers,  
507 and the expenditures of each local governmental entity, regional  
508 planning council, local government finance commission, and  
509 municipal power corporation that is required to submit an annual  
510 financial report. In preparing the verified report, the  
511 department may request additional information from the local  
512 governmental entity. The information requested must be provided  
513 to the department within 45 days after the request. If the local  
514 governmental entity does not comply with the request, the  
515 department shall notify the Legislative Auditing Committee,  
516 which may take action pursuant to s. 11.40(2). The report must  
517 include, but is not limited to:

518 (a) The total revenues and expenditures of each local  
519 governmental entity that is a component unit included in the  
520 annual financial report of the reporting entity.

521 (b) The amount of outstanding long-term debt by each local  
522 governmental entity. For purposes of this paragraph, the term

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523 "long-term debt" means any agreement or series of agreements to  
524 pay money, which, at inception, contemplate terms of payment  
525 exceeding 1 year in duration.

526 Section 14. Present subsection (3) of section 218.33,  
527 Florida Statutes, is renumbered as subsection (4), and a new  
528 subsection (3) is added to that section, to read:

529 218.33 Local governmental entities; establishment of  
530 uniform fiscal years and accounting practices and procedures.—

531 (3) Each local governmental entity shall establish and  
532 maintain internal controls designed to:

533 (a) Prevent and detect fraud, waste, and abuse as defined  
534 in s. 11.45(1).

535 (b) Promote and encourage compliance with applicable laws,  
536 rules, contracts, grant agreements, and best practices.

537 (c) Support economical and efficient operations.

538 (d) Ensure reliability of financial records and reports.

539 (e) Safeguard assets.

540 Section 15. Subsections (2), (3), and (4) of section  
541 218.391, Florida Statutes, are amended, and subsection (9) is  
542 added to that section, to read:

543 218.391 Auditor selection procedures.—

544 (2) The governing body of a ~~charter~~ county, municipality,  
545 special district, district school board, charter school, or  
546 charter technical career center shall establish an auditor  
547 selection ~~audit~~ committee.

548 (a) The auditor selection committee for a ~~Each noncharter~~  
549 ~~county must shall establish an audit committee that,~~ at a  
550 minimum, ~~shall~~ consist of each of the county officers elected  
551 pursuant to the county charter or s. 1(d), Art. VIII of the

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552 State Constitution, or their respective designees ~~a designee,~~  
553 and one member of the board of county commissioners or its  
554 designee.

555 (b) The auditor selection committee for a municipality,  
556 special district, district school board, charter school, or  
557 charter technical career center must consist of at least three  
558 members. One member of the auditor selection committee must be a  
559 member of the governing body of an entity specified in this  
560 paragraph, who shall serve as the chair of the committee.

561 (c) An employee, a chief executive officer, or a chief  
562 financial officer of the county, municipality, special district,  
563 district school board, charter school, or charter technical  
564 career center may not serve as a member of an auditor selection  
565 committee established under this subsection; however, an  
566 employee, a chief executive officer, or a chief financial  
567 officer of the county, municipality, special district, district  
568 school board, charter school, or charter technical career center  
569 may serve in an advisory capacity.

570 (d) The primary purpose of the auditor selection ~~audit~~  
571 committee is to assist the governing body in selecting an  
572 auditor to conduct the annual financial audit required in s.  
573 218.39; however, the ~~audit~~ committee may serve other audit  
574 oversight purposes as determined by the entity's governing body.  
575 The public may ~~shall~~ not be excluded from the proceedings under  
576 this section.

577 (3) The auditor selection ~~audit~~ committee shall:

578 (a) Establish factors to use for the evaluation of audit  
579 services to be provided by a certified public accounting firm  
580 duly licensed under chapter 473 and qualified to conduct audits

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581 in accordance with government auditing standards as adopted by  
582 the Florida Board of Accountancy. Such factors shall include,  
583 but are not limited to, ability of personnel, experience,  
584 ability to furnish the required services, and such other factors  
585 as may be determined by the committee to be applicable to its  
586 particular requirements.

587 (b) Publicly announce requests for proposals. Public  
588 announcements must include, at a minimum, a brief description of  
589 the audit and indicate how interested firms can apply for  
590 consideration.

591 (c) Provide interested firms with a request for proposal.  
592 The request for proposal shall include information on how  
593 proposals are to be evaluated and such other information the  
594 committee determines is necessary for the firm to prepare a  
595 proposal.

596 (d) Evaluate proposals provided by qualified firms. If  
597 compensation is one of the factors established pursuant to  
598 paragraph (a), it shall not be the sole or predominant factor  
599 used to evaluate proposals.

600 (e) Rank and recommend in order of preference no fewer than  
601 three firms deemed to be the most highly qualified to perform  
602 the required services after considering the factors established  
603 pursuant to paragraph (a). If fewer than three firms respond to  
604 the request for proposal, the committee shall recommend such  
605 firms as it deems to be the most highly qualified.

606 (4) The governing body shall inquire of qualified firms as  
607 to the basis of compensation, select one of the firms  
608 recommended by the auditor selection ~~audit~~ committee, and  
609 negotiate a contract, using one of the following methods:

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610           (a) If compensation is not one of the factors established  
611 pursuant to paragraph (3)(a) and not used to evaluate firms  
612 pursuant to paragraph (3)(e), the governing body shall negotiate  
613 a contract with the firm ranked first. If the governing body is  
614 unable to negotiate a satisfactory contract with that firm,  
615 negotiations with that firm shall be formally terminated, and  
616 the governing body shall then undertake negotiations with the  
617 second-ranked firm. Failing accord with the second-ranked firm,  
618 negotiations shall then be terminated with that firm and  
619 undertaken with the third-ranked firm. Negotiations with the  
620 other ranked firms shall be undertaken in the same manner. The  
621 governing body, in negotiating with firms, may reopen formal  
622 negotiations with any one of the three top-ranked firms, but it  
623 may not negotiate with more than one firm at a time.

624           (b) If compensation is one of the factors established  
625 pursuant to paragraph (3)(a) and used in the evaluation of  
626 proposals pursuant to paragraph (3)(d), the governing body shall  
627 select the highest-ranked qualified firm or must document in its  
628 public records the reason for not selecting the highest-ranked  
629 qualified firm.

630           (c) The governing body may select a firm recommended by the  
631 audit committee and negotiate a contract with one of the  
632 recommended firms using an appropriate alternative negotiation  
633 method for which compensation is not the sole or predominant  
634 factor used to select the firm.

635           (d) In negotiations with firms under this section, the  
636 governing body may allow a designee to conduct negotiations on  
637 its behalf.

638           (9) If the entity fails to select the auditor in accordance

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639 with the requirements of subsections (3)-(6), the entity must  
640 again perform the auditor selection process in accordance with  
641 this section to select an auditor to conduct audits for  
642 subsequent fiscal years.

643 Section 16. Paragraph (e) of subsection (4), paragraph (d)  
644 of subsection (5), and paragraph (d) of subsection (6) of  
645 section 373.536, Florida Statutes, are amended to read:

646 373.536 District budget and hearing thereon.—

647 (4) BUDGET CONTROLS; FINANCIAL INFORMATION.—

648 (e) ~~By September 1, 2012,~~ Each district shall provide a  
649 monthly financial statement in the form and manner prescribed by  
650 the Department of Financial Services to the district's governing  
651 board and make such monthly financial statement available for  
652 public access on its website.

653 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND  
654 APPROVAL.—

655 (d) Each district shall, by August 1 of each year, submit  
656 for review a tentative budget and a description of any  
657 significant changes from the preliminary budget submitted to the  
658 Legislature pursuant to s. 373.535 to the Governor, the  
659 President of the Senate, the Speaker of the House of  
660 Representatives, the chairs of all legislative committees and  
661 subcommittees having substantive or fiscal jurisdiction over  
662 water management districts, as determined by the President of  
663 the Senate or the Speaker of the House of Representatives, as  
664 applicable, the secretary of the department, and the governing  
665 body of each county in which the district has jurisdiction or  
666 derives any funds for the operations of the district. The  
667 tentative budget must be posted on the district's official

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668 website at least 2 days before budget hearings held pursuant to  
669 s. 200.065 or other law and must remain on the website for at  
670 least 45 days.

671 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;  
672 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

673 (d) The final adopted budget must be posted on the water  
674 management district's official website within 30 days after  
675 adoption and must remain on the website for at least 2 years.

676 Section 17. Paragraph (1) of subsection (12) of section  
677 1001.42, Florida Statutes, as amended by chapter 2018-5, Laws of  
678 Florida, is amended to read:

679 1001.42 Powers and duties of district school board.—The  
680 district school board, acting as a board, shall exercise all  
681 powers and perform all duties listed below:

682 (12) FINANCE.—Take steps to assure students adequate  
683 educational facilities through the financial procedure  
684 authorized in chapters 1010 and 1011 and as prescribed below:

685 (1) *Internal auditor.*—May or, in the case of a school  
686 district receiving annual federal, state, and local funds in  
687 excess of \$500 million, shall employ an internal auditor. The  
688 scope of the internal auditor shall not be restricted and shall  
689 include every functional and program area of the school system.

690 1. The internal auditor shall perform ongoing financial  
691 verification of the financial records of the school district, a  
692 comprehensive risk assessment of all areas of the school system  
693 every 5 years, and other audits and reviews as the district  
694 school board directs for determining:

695 a. The adequacy of internal controls designed to prevent  
696 and detect fraud, waste, and abuse as defined in s. 11.45(1).

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b. Compliance with applicable laws, rules, contracts, grant agreements, district school board-approved policies, and best practices.

c. The efficiency of operations.

d. The reliability of financial records and reports.

e. The safeguarding of assets.

f. Financial solvency.

g. Projected revenues and expenditures.

h. The rate of change in the general fund balance.

2. The internal auditor shall prepare audit reports of his or her findings and report directly to the district school board or its designee.

3. Any person responsible for furnishing or producing any book, record, paper, document, data, or sufficient information necessary to conduct a proper audit or examination which the internal auditor is by law authorized to perform is subject to the provisions of s. 11.47(3) and (4).

Section 18. Paragraph (j) of subsection (9) of section 1002.33, Florida Statutes, is amended to read:

1002.33 Charter schools.—

(9) CHARTER SCHOOL REQUIREMENTS.—

(j) The governing body of the charter school shall be responsible for:

1. Establishing and maintaining internal controls designed to:

a. Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).

b. Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.



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726 c. Support economical and efficient operations.

727 d. Ensure reliability of financial records and reports.

728 e. Safeguard assets.

729 ~~2.1-~~ Ensuring that the charter school has retained the  
730 services of a certified public accountant or auditor for the  
731 annual financial audit, pursuant to s. 1002.345(2), who shall  
732 submit the report to the governing body.

733 ~~3.2-~~ Reviewing and approving the audit report, including  
734 audit findings and recommendations for the financial recovery  
735 plan.

736 ~~4.a.3.a-~~ Performing the duties in s. 1002.345, including  
737 monitoring a corrective action plan.

738 b. Monitoring a financial recovery plan in order to ensure  
739 compliance.

740 ~~5.4-~~ Participating in governance training approved by the  
741 department which must include government in the sunshine,  
742 conflicts of interest, ethics, and financial responsibility.

743 Section 19. Present subsections (6) through (10) of section  
744 1002.37, Florida Statutes, are renumbered as subsections (7)  
745 through (11), respectively, present subsection (6) is amended,  
746 and a new subsection (6) is added to that section, to read:

747 1002.37 The Florida Virtual School.—

748 (6) The Florida Virtual School shall have an annual  
749 financial audit of its accounts and records conducted by an  
750 independent auditor who is a certified public accountant  
751 licensed under chapter 473. The independent auditor shall  
752 conduct the audit in accordance with rules adopted by the  
753 Auditor General pursuant to s. 11.45 and, upon completion of the  
754 audit, shall prepare an audit report in accordance with such

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755 rules. The audit report must include a written statement by the  
756 board of trustees describing corrective action to be taken in  
757 response to each of the independent auditor's recommendations  
758 included in the audit report. The independent auditor shall  
759 submit the audit report to the board of trustees and the Auditor  
760 General no later than 9 months after the end of the preceding  
761 fiscal year.

762 (7)(6) The board of trustees shall annually submit to the  
763 Governor, the Legislature, the Commissioner of Education, and  
764 the State Board of Education the audit report prepared pursuant  
765 to subsection (6) and a complete and detailed report setting  
766 forth:

767 (a) The operations and accomplishments of the Florida  
768 Virtual School within the state and those occurring outside the  
769 state as Florida Virtual School Global.

770 (b) The marketing and operational plan for the Florida  
771 Virtual School and Florida Virtual School Global, including  
772 recommendations regarding methods for improving the delivery of  
773 education through the Internet and other distance learning  
774 technology.

775 (c) The assets and liabilities of the Florida Virtual  
776 School and Florida Virtual School Global at the end of the  
777 fiscal year.

778 ~~(d) A copy of an annual financial audit of the accounts and~~  
779 ~~records of the Florida Virtual School and Florida Virtual School~~  
780 ~~Global, conducted by an independent certified public accountant~~  
781 ~~and performed in accordance with rules adopted by the Auditor~~  
782 ~~General.~~

783 (d)(e) Recommendations regarding the unit cost of providing

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784 services to students through the Florida Virtual School and  
785 Florida Virtual School Global. In order to most effectively  
786 develop public policy regarding any future funding of the  
787 Florida Virtual School, it is imperative that the cost of the  
788 program is accurately identified. The identified cost of the  
789 program must be based on reliable data.

790 (e)~~(f)~~ Recommendations regarding an accountability  
791 mechanism to assess the effectiveness of the services provided  
792 by the Florida Virtual School and Florida Virtual School Global.

793 Section 20. Subsection (5) is added to section 1010.01,  
794 Florida Statutes, to read:

795 1010.01 Uniform records and accounts.—

796 (5) Each school district, Florida College System  
797 institution, and state university shall establish and maintain  
798 internal controls designed to:

799 (a) Prevent and detect fraud, waste, and abuse as defined  
800 in s. 11.45(1).

801 (b) Promote and encourage compliance with applicable laws,  
802 rules, contracts, grant agreements, and best practices.

803 (c) Support economical and efficient operations.

804 (d) Ensure reliability of financial records and reports.

805 (e) Safeguard assets.

806 Section 21. Section 1012.8551, Florida Statutes, is created  
807 to read:

808 1012.8551 Employee background screening and investigations  
809 for Florida College System personnel.—Section 110.1127 applies  
810 to each institution in the Florida College System. Each  
811 institution must designate the positions subject to background  
812 screening and investigation pursuant to that section.

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813       Section 22. Section 1012.915, Florida Statutes, is created  
814 to read:

815       1012.915 Employee background screening and investigations  
816 for State University System personnel.—Section 110.1127 applies  
817 to each institution in the State University System. Each  
818 institution must designate the positions subject to background  
819 screening and investigation pursuant to that section.

820       Section 23. Subsection (3) of section 218.503, Florida  
821 Statutes, is amended to read:

822       218.503 Determination of financial emergency.—

823       (3) Upon notification that one or more of the conditions in  
824 subsection (1) have occurred or will occur if action is not  
825 taken to assist the local governmental entity or district school  
826 board, the Governor or his or her designee shall contact the  
827 local governmental entity or the Commissioner of Education or  
828 his or her designee shall contact the district school board, as  
829 appropriate, to determine what actions have been taken by the  
830 local governmental entity or the district school board to  
831 resolve or prevent the condition. The information requested must  
832 be provided within 45 days after the date of the request. If the  
833 local governmental entity or the district school board does not  
834 comply with the request, the Governor or his or her designee or  
835 the Commissioner of Education or his or her designee shall  
836 notify ~~the members of~~ the Legislative Auditing Committee, which  
837 ~~who~~ may take action pursuant to s. 11.40(2) ~~11.40~~. The Governor  
838 or the Commissioner of Education, as appropriate, shall  
839 determine whether the local governmental entity or the district  
840 school board needs state assistance to resolve or prevent the  
841 condition. If state assistance is needed, the local governmental

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entity or district school board is considered to be in a state of financial emergency. The Governor or the Commissioner of Education, as appropriate, has the authority to implement measures as set forth in ss. 218.50-218.504 to assist the local governmental entity or district school board in resolving the financial emergency. Such measures may include, but are not limited to:

(a) Requiring approval of the local governmental entity's budget by the Governor or approval of the district school board's budget by the Commissioner of Education.

(b) Authorizing a state loan to a local governmental entity and providing for repayment of same.

(c) Prohibiting a local governmental entity or district school board from issuing bonds, notes, certificates of indebtedness, or any other form of debt until such time as it is no longer subject to this section.

(d) Making such inspections and reviews of records, information, reports, and assets of the local governmental entity or district school board as are needed. The appropriate local officials shall cooperate in such inspections and reviews.

(e) Consulting with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements.

(f) Providing technical assistance to the local governmental entity or the district school board.

(g)1. Establishing a financial emergency board to oversee the activities of the local governmental entity or the district

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871 school board. If a financial emergency board is established for  
872 a local governmental entity, the Governor shall appoint board  
873 members and select a chair. If a financial emergency board is  
874 established for a district school board, the State Board of  
875 Education shall appoint board members and select a chair. The  
876 financial emergency board shall adopt such rules as are  
877 necessary for conducting board business. The board may:

878       a. Make such reviews of records, reports, and assets of the  
879 local governmental entity or the district school board as are  
880 needed.

881       b. Consult with officials and auditors of the local  
882 governmental entity or the district school board and the  
883 appropriate state officials regarding any steps necessary to  
884 bring the books of account, accounting systems, financial  
885 procedures, and reports of the local governmental entity or the  
886 district school board into compliance with state requirements.

887       c. Review the operations, management, efficiency,  
888 productivity, and financing of functions and operations of the  
889 local governmental entity or the district school board.

890       d. Consult with other governmental entities for the  
891 consolidation of all administrative direction and support  
892 services, including, but not limited to, services for asset  
893 sales, economic and community development, building inspections,  
894 parks and recreation, facilities management, engineering and  
895 construction, insurance coverage, risk management, planning and  
896 zoning, information systems, fleet management, and purchasing.

897       2. The recommendations and reports made by the financial  
898 emergency board must be submitted to the Governor for local  
899 governmental entities or to the Commissioner of Education and

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the State Board of Education for district school boards for appropriate action.

(h) Requiring and approving a plan, to be prepared by officials of the local governmental entity or the district school board in consultation with the appropriate state officials, prescribing actions that will cause the local governmental entity or district school board to no longer be subject to this section. The plan must include, but need not be limited to:

1. Provision for payment in full of obligations outlined in subsection (1), designated as priority items, which are currently due or will come due.

2. Establishment of priority budgeting or zero-based budgeting in order to eliminate items that are not affordable.

3. The prohibition of a level of operations which can be sustained only with nonrecurring revenues.

4. Provisions implementing the consolidation, sourcing, or discontinuance of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.

Section 24. The Legislature finds that a proper and legitimate state purpose is served when internal controls are established to prevent and detect fraud, waste, and abuse and to safeguard and account for government funds and property. Therefore, the Legislature determines and declares that this act fulfills an important state interest.

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929

Section 25. This act shall take effect July 1, 2019.



## SECTION C

# SECTION 1

**Windward**  
**Community Development District**

Summary of Check Register

January 11, 2020 to February 11, 2020

Fund	Date	Check No.'s	Amount
General Fund	1/17/20	222-225	\$ 6,537.43
	1/24/20	226-227	\$ 186,340.41
	1/30/20	228	\$ 98.67
			\$ 192,976.51
			\$ 192,976.51

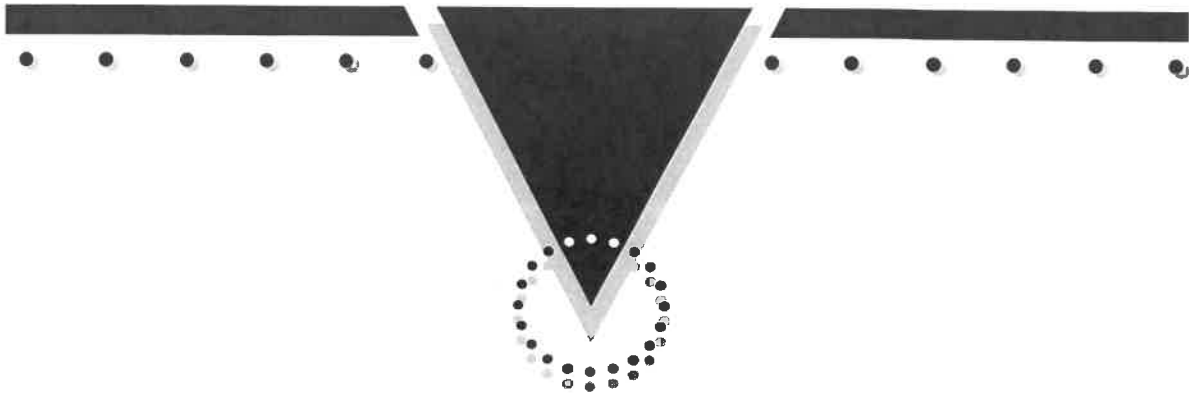
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## SECTION 2



**Windward**  
**Community Development District**

**Unaudited Financial Reporting**

**January 31, 2020**



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**WINDWARD**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**COMBINED BALANCE SHEET**  
**January 31, 2020**

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
<b><u>ASSETS:</u></b>				
CASH	\$280,378	---	---	\$280,378
<b><u>INVESTMENTS</u></b>				
SERIES 2018 A-1/A-2				
RESERVE A-1	---	\$121,730	---	\$121,730
RESERVE A-2	---	\$108,025	---	\$108,025
REVENUE	---	\$172,732	---	\$172,732
INTEREST A-1	---	\$0	---	\$0
INTEREST A-2	---	\$7,379	---	\$7,379
PREPAYMENT A-2	---	\$389,557	---	\$389,557
CONSTRUCTION	---	---	\$5,269	\$5,269
DUE FROM GENERAL FUND	---	\$0	\$1,230	\$1,230
<b>TOTAL ASSETS</b>	<b>\$280,378</b>	<b>\$799,423</b>	<b>\$6,499</b>	<b>\$1,086,300</b>
<b><u>LIABILITIES:</u></b>				
ACCOUNTS PAYABLE	\$5,802	---	---	\$5,802
DUE TO OTHER	\$1,230	---	---	\$1,230
<b><u>FUND BALANCES:</u></b>				
<b>FUND BALANCES:</b>				
RESTRICTED FOR DEBT 2018	---	\$799,423	---	\$799,423
RESTRICTED FOR CAPITAL PROJECTS 2018	---	---	\$6,499	\$6,499
UNASSIGNED	\$273,346	---	---	\$273,346
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$280,378</b>	<b>\$799,423</b>	<b>\$6,499</b>	<b>\$1,086,300</b>



# WINDWARD

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

#### Statement of Revenues, Expenditures and Changes in Fund Balance

For The Period Ending January 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/20	ACTUAL THRU 01/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
SPECIAL ASSESSMENTS	\$149,282	\$149,282	\$221,080	\$71,798
DIRECT ASSESSMENTS	\$162,945	\$76,584	\$76,584	\$0
DEFICIT FUNDING	\$180,900	\$60,996	\$60,996	\$0
<b>TOTAL REVENUES</b>	<b>\$493,127</b>	<b>\$286,862</b>	<b>\$358,659</b>	<b>\$71,798</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
SUPERVISORS FEES	\$4,800	\$1,600	\$200	\$1,400
FICA EXPENSE	\$367	\$122	\$15	\$107
ENGINEERING	\$12,000	\$4,000	\$0	\$4,000
ATTORNEY	\$25,000	\$8,333	\$3,186	\$5,147
ARBITRAGE	\$450	\$0	\$0	\$0
DISSEMINATION	\$3,500	\$1,167	\$1,667	(\$500)
ANNUAL AUDIT	\$3,600	\$0	\$0	\$0
TRUSTEE FEE	\$5,000	\$3,717	\$3,717	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$35,000	\$11,667	\$11,667	(\$0)
INFORMATION TECHNOLOGY	\$1,800	\$600	\$200	\$400
TELEPHONE	\$300	\$100	\$0	\$100
POSTAGE	\$1,000	\$333	\$57	\$276
INSURANCE	\$5,500	\$5,500	\$2,465	\$3,035
PRINTING & BINDING	\$1,000	\$333	\$33	\$300
LEGAL ADVERTISING	\$2,500	\$833	\$680	\$153
OTHER CURRENT CHARGES	\$1,000	\$333	\$25	\$308
OFFICE SUPPLIES	\$625	\$208	\$21	\$188
PROPERTY APPRAISER	\$500	\$0	\$0	\$0
PROPERTY TAXES	\$250	\$250	\$0	\$250
TRAVEL PER DIEM	\$660	\$220	\$0	\$220
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
<b>TOTAL ADMINISTRATION</b>	<b>\$110,027</b>	<b>\$44,493</b>	<b>\$29,109</b>	<b>\$15,384</b>
<b><u>FIELD OPERATIONS:</u></b>				
FIELD SERVICES	\$15,000	\$5,000	\$5,000	\$0
TELEPHONE	\$3,500	\$1,167	\$0	\$1,167
ELECTRIC	\$26,000	\$8,667	\$4,318	\$4,349
WATER & SEWER	\$210,000	\$73,668	\$73,668	\$0
SECURITY BUILDING MAINTENANCE	\$10,000	\$3,333	\$1,038	\$2,296
LANDSCAPE MAINTENANCE	\$63,000	\$21,000	\$22,971	(\$1,971)
LANDSCAPE CONTINGENCY	\$25,000	\$8,333	\$0	\$8,333
PROPERTY INSURANCE	\$6,000	\$6,000	\$5,125	\$875
FOUNTAIN MAINTENANCE	\$4,200	\$1,400	\$1,200	\$200
LAKE MAINTENANCE	\$6,000	\$2,000	\$0	\$2,000
IRRIGATION REPAIRS	\$4,000	\$1,333	\$0	\$1,333
LIGHTING MAINTENANCE	\$2,500	\$833	\$0	\$833
MONUMENT MAINTENANCE	\$1,400	\$467	\$0	\$467
ROADWAY MAINTENANCE	\$1,500	\$500	\$765	(\$265)
MISC. CONTINGENCY	\$5,000	\$1,667	\$35	\$1,632
<b>TOTAL FIELD OPERATIONS</b>	<b>\$383,100</b>	<b>\$135,368</b>	<b>\$114,119</b>	<b>\$21,249</b>
<b>TOTAL EXPENDITURES</b>	<b>\$493,127</b>	<b>\$179,861</b>	<b>\$143,229</b>	<b>\$36,633</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$215,431</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$57,915</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$273,346</b>	

**WINDWARD**  
**COMMUNITY DEVELOPMENT DISTRICT**

**DEBT SERVICE FUND**

**Series 2018**

Statement of Revenues, Expenditures and Changes in Fund Balance

For The Period Ending January 31, 2020

	<b>ADOPTED BUDGET</b>	<b>PRORATED BUDGET THRU 01/31/20</b>	<b>ACTUAL THRU 01/31/20</b>	<b>VARIANCE</b>
<b><u>REVENUES:</u></b>				
SPECIAL ASSESSMENTS	\$252,117	\$172,521	\$172,521	\$0
ASSESSMENTS - DIRECT	\$196,202	\$0	\$0	\$0
ASSESSMENTS - PREPAYMENT	\$0	\$0	\$389,557	\$389,557
INTEREST	\$500	\$167	\$325	\$158
<b>TOTAL REVENUES</b>	<b>\$448,818</b>	<b>\$172,687</b>	<b>\$562,403</b>	<b>\$389,715</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>Series 2018A-1</u></b>				
INTEREST - 11/01	\$97,108	\$97,108	\$97,108	\$0
PRINCIPAL - 05/01	\$50,000	\$0	\$0	\$0
INTEREST - 05/01	\$97,108	\$0	\$0	\$0
<b><u>Series 2018A-2</u></b>				
PRINCIPAL - 11/01'	\$315,000	\$315,000	\$330,000	(\$15,000)
INTEREST - 11/01	\$108,025	\$108,025	\$108,025	\$0
INTEREST - 05/01	\$98,890	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$766,131</b>	<b>\$520,133</b>	<b>\$535,133</b>	<b>(\$15,000)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$317,313)</b>		<b>\$27,270</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$534,352</b>		<b>\$772,152</b>	
<b>FUND BALANCE - Ending</b>	<b>\$217,039</b>		<b>\$799,423</b>	

**WINDWARD**  
**COMMUNITY DEVELOPMENT DISTRICT**

**CAPITAL PROJECTS FUND**  
**Series 2018**

Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Period Ending January 31, 2020

	<b>ADOPTED BUDGET</b>	<b>PRORATED BUDGET THRU 01/31/20</b>	<b>ACTUAL THRU 01/31/20</b>	<b>VARIANCE</b>
<b><u>REVENUES:</u></b>				
INTEREST	\$0	\$0	\$3	\$3
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3</b>	<b>\$3</b>
<b><u>EXPENDITURES:</u></b>				
CAPITAL OUTLAY - CONSTRUCTION	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$3</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$6,496</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$6,499</b>	

**WINDWARD  
COMMUNITY DEVELOPMENT DISTRICT**

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
<b>REVENUES:</b>													
SPECIAL ASSESSMENTS	\$0	\$32,816	\$187,817	\$447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,080
DIRECT ASSESSMENTS	\$0	\$0	\$76,584	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,584
DEVELOPER CONTRIBUTIONS	\$5,000	\$55,996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,996
<b>TOTAL REVENUES</b>	<b>\$5,000</b>	<b>\$88,811</b>	<b>\$264,401</b>	<b>\$447</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$358,659</b>
<b>EXPENDITURES:</b>													
<b>ADMINISTRATIVE</b>													
SUPERVISOR FEES	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
FICA EXPENSE	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATTORNEY	\$47	\$3,041	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,186
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISSEMINATION	\$292	\$292	\$792	\$292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,667
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRUSTEE FEE	\$0	\$0	\$3,717	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,717
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
MANAGEMENT FEES	\$2,917	\$2,917	\$2,917	\$2,917	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,667
INFORMATION TECHNOLOGY	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$21	\$33	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57
INSURANCE	\$2,465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,465
PRINTING & BINDING	\$1	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
LEGAL ADVERTISING	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$680
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25
OFFICE SUPPLIES	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
PROPERTY APPRAISER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRAVEL PER DIEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<b>FIELD OPERATIONS</b>													
FIELD SERVICES	\$1,250	\$1,250	\$1,250	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELECTRIC	\$994	\$1,043	\$1,172	\$1,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,318
WATER & SEWER	\$7,717	\$24,938	(\$2,214)	\$43,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,668
SECURITY BUILDING MAINTENANCE	\$438	\$300	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,038
LANDSCAPE MAINTENANCE	\$6,797	\$4,867	\$4,382	\$6,924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,971
LANDSCAPE CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY INSURANCE	\$5,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,125
FOUNTAIN MAINTENANCE	\$300	\$300	\$300	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
LAKE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRRIGATION REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LIGHTING MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONUMENT MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ROADWAY MAINTENANCE	\$765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$765
MISC. CONTINGENCY	\$560	(\$525)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
<b>TOTAL EXPENDITURES</b>	<b>\$35,592</b>	<b>\$38,505</b>	<b>\$13,034</b>	<b>\$56,097</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$143,229</b>
<b>Excess Revenues (Expenditures)</b>	<b>(\$30,592)</b>	<b>\$50,306</b>	<b>\$251,367</b>	<b>(\$55,650)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$215,431</b>

**WINDWARD  
COMMUNITY DEVELOPMENT DISTRICT  
LONG TERM DEBT REPORT**

<b>SERIES 2018A-1, SPECIAL ASSESSMENT REVENUE BONDS</b>		
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	\$121,730	
RESERVE FUND BALANCE	\$121,730	
BONDS OUTSTANDING - 11/07/18		\$3,460,000
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$3,460,000</b>

<b>SERIES 2018A-2, SPECIAL ASSESSMENT REVENUE BONDS</b>		
INTEREST RATES:	5.800%	
MATURITY DATE:	11/1/2029	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL INTEREST	
RESERVE FUND REQUIREMENT	\$98,455	
RESERVE FUND BALANCE	\$108,025	
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)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$3,395,000</b>

**WINDWARD  
COMMUNITY DEVELOPMENT DISTRICT**

Special Assessment Receipts

Fiscal Year 2020

**TOTAL ASSESSMENT LEVY**

Net Assessments	\$312,226.92	\$243,648.00	\$555,874.92
Gross Assessments	\$332,156.30	\$259,200.00	\$591,356.30

**ASSESSED THROUGH COUNTY**

56.17%	43.83%	100.00%
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DATE	DESCRIPTION	GROSS AMT	COMMISSIONS	DISC/PENALTY	INTEREST	NET RECEIPTS	O&M Portion	DSF Portion	Total
11/12/19	ACH	\$221.13	\$4.42	\$11.38	\$0.00	\$205.33	\$115.33	\$90.00	\$205.33
11/22/19	ACH	\$61,881.69	\$1,237.64	\$2,425.81	\$0.00	\$58,218.24	\$32,700.35	\$25,517.89	\$58,218.24
12/06/19	ACH	\$322,926.90	\$6,458.54	\$0.00	\$0.00	\$316,468.36	\$177,755.71	\$138,712.65	\$316,468.36
12/23/19	ACH	\$18,278.88	\$365.57	\$0.00	\$0.00	\$17,913.31	\$10,061.65	\$7,851.66	\$17,913.31
01/13/20	ACH	\$662.31	\$13.25	\$0.00	\$0.00	\$649.06	\$364.57	\$284.49	\$649.06
01/21/20	ACH	\$0.00	\$0.00	\$0.00	\$146.12	\$146.12	\$82.07	\$64.05	\$146.12
TOTAL		\$403,970.91	\$8,079.42	\$2,437.19	\$146.12	\$393,600.42	\$221,079.68	\$172,520.74	\$393,600.42

<b>72%</b>	<b>Gross Percent Collected</b>
<b>\$187,385.39</b>	<b>Balance Remaining to Collect</b>

K. Hovnanian at Mystic Dunes, LLC

Net Assessments	\$349,369.34	\$114,875.88	\$196,201.50
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DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	DEBT SERVICE FUND 2018
12/19/19	12/1/19	110031	\$76,583.92	\$76,583.92	\$76,583.92	-
	2/1/20		\$38,291.96			
	4/1/19		\$98,100.75			
	5/1/20		\$38,291.96			
	9/1/19		\$98,100.75			
			\$349,369.34	\$76,583.92	\$76,583.92	\$0.00