

**WINDWARD
PRESERVE**

**COMMUNITY DEVELOPMENT
DISTRICT**

April 14, 2026

**BOARD OF SUPERVISORS
REGULAR MEETING AND
AUDIT COMMITTEE
MEETING AGENDA**

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Windward Preserve Community Development District

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

<https://windwardpreserveccd.net/>

April 7, 2026

Board of Supervisors
Windward Preserve Community Development District

Dear Board Members:

The Board of Supervisors of the Windward Preserve Community Development District will hold a Regular Meeting and Audit Committee Meeting on April 14, 2026 at 10:00 a.m., at the Brevard County Government Center (Atlantic Room, Third Floor), 2725 Judge Fran Jamieson Way, Viera, Florida 32940. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Acceptance of Resignation of Andrea Fidler [Seat 4]
4. Consideration of Appointment to Fill Unexpired Term of Seat 4; *Term Expires November 2026*
 - Administration of Oath of Office to Newly Appointed Supervisor (*the following to be provided in a separate package*)
 - A. Required Ethics Training and Disclosure Filing
 - Sample Form 1 2023/Instructions
 - B. Membership, Obligations and Responsibilities
 - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
5. Acceptance of Resignation of George Nesov [Seat 5]
6. Consideration of Appointment to Fill Unexpired Term of Seat 5; *Term Expires November 2026*
 - Administration of Oath of Office to Newly Appointed Supervisor

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

7. Consideration of Resolution 2026-01, Electing and Removing Officers of the District and Providing for an Effective Date
8. Consideration of Resolution 2026-02, Approving a Proposed Budget for Fiscal Year 2026/2027 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
9. Consideration of Resolution 2026-03, Designating a Date, Time and Location for Landowners' Meeting and Election; Providing for Publication; Establishing Forms for the Landowner Election; and Providing for Severability and an Effective Date [**November 3, 2026** - Seats 3, 4 & 5]
10. Consideration of Resolution 2026-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2026/2027 and Providing for an Effective Date
11. Consideration of Resolution 2026-05, Ratifying, Confirming, and Approving the Sale of the Windward Preserve Community Development District Special Assessment Bonds, Series 2025 (Series 2025 Project Area); Ratifying, Confirming, and Approving the Actions of the Chairman, Vice Chairman, Treasurer, Secretary, Assistant Secretaries, and All District Staff Regarding the Sale and Closing of the Bonds; Determining Such Actions as Being in Accordance With the Authorization Granted By the Board; Providing a Severability Clause; and Providing an Effective Date
12. Consideration of Resolution 2026-06, Designating the Location of the Local District Records Office and Providing an Effective Date
13. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting
14. Review of Responses to Request for Proposals (RFP) for Annual Audit Services
 - A. Affidavit of Publication
 - B. RFP Package
 - C. Respondent (s)
 - I. DiBartolomeo, McBee, Hartley & Barnes, P.A.
 - II. Grau & Associates
 - III. McIntosh CPA
 - D. Auditor Evaluation Matrix/Ranking

- 15. Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting
- 16. Consider Recommendation of Audit Selection Committee
 - Award of Contract
- 17. Discussion/Consideration/Ratification: Performance Measures/Standards & Annual Reporting Form
 - A. October 1, 2024 - September 30, 2025 [Posted]
 - Public Facilities Report/Annual Inspection Report
 - B. October 1, 2025 - September 30, 2026
- 18. Ratification Items
 - A. City of Cocoa Conservation Easement
 - B. Duke Energy One, Inc. Lighting Services Agreement P-000131 [Ph1 & Ph2]
- 19. Acceptance of Unaudited Financial Statements as of February 28, 2026
- 20. Approval of June 24, 2025 Public Hearing and Regular Meeting Minutes
- 21. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Madden, Moorhead & Stokes, LLC*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - Hard Copy Agendas vs Tablets
 - NEXT MEETING DATE: May 12, 2026 at 10:00 AM

○ QUORUM CHECK

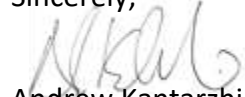
SEAT 1	SUSAN KANE	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	NORA SCHUSTER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	TYLER HARDING	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4		<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5		<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

- 22. Board Members' Comments/Requests
- 23. Public Comments

24. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (415) 516-2161.

Sincerely,



Andrew Kantarzhi
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 867 327 4756

WINDWARD PRESERVE

COMMUNITY DEVELOPMENT DISTRICT

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NOTICE OF TENDER OF RESIGNATION

To: Board of Supervisors
Windward Preserve Community Development District
Attn: District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

From: ANDREA FIDLER
Printed Name

Date: APRIL 1, 2026
Date

I hereby tender my resignation as a member of the Board of Supervisors of the *Windward Preserve Community Development District*. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors.

I certify that this Notice of Tender of Resignation has been executed by me and personally presented at a duly noticed meeting of the Board of Supervisors, scanned and electronically transmitted to gillyardd@whhassociates.com or faxed to 561-571-0013 and agree that the executed original shall be binding and enforceable and the fax or email copy shall be binding and enforceable as an original.

Andrea Fidler
Signature

WINDWARD PRESERVE

COMMUNITY DEVELOPMENT DISTRICT

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WINDWARD PRESERVE

COMMUNITY DEVELOPMENT DISTRICT

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NOTICE OF TENDER OF RESIGNATION

To: Board of Supervisors
Windward Preserve CDD
Attn: Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431
Via Email: KantarzhiA@WHHAssociates.com

From: George Nesov
Date: January 28, 2026

I hereby tender my resignation as a member of the Board of Supervisors of Windward Preserve Community Development District. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors, effective immediately.

I certify that this Notice of Tender of Resignation has been executed by me and was scanned and electronically transmitted to KantarzhiA@WHHAssociates.com, and agree that the executed emailed copy shall be binding and enforceable as an original.

/Signed/ 
George Nesov
Dated: 1/28/2026

District Manager Received: _____
Windward Preserve CDD Board Agenda Date: _____
Resignation Accepted and Effective Date: _____

WINDWARD PRESERVE

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT ELECTING AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Windward Preserve Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District’s Board of Supervisors desires to elect and remove Officers of the District.

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

SECTION 1. The following is/are elected as Officer(s) of the District effective April 14, 2026:

- _____ is elected Chair
- _____ is elected Vice Chair
- _____ is elected Assistant Secretary
- _____ is elected Assistant Secretary
- _____ is elected Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of April 14, 2026:

- | | |
|---------------------|---------------------------|
| _____ Andrea Fidler | _____ Assistant Secretary |
| _____ George Nesov | _____ Assistant Secretary |

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Andrew Kantarzhi is Assistant Secretary

Cindy Cerbone is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED THIS 14TH DAY OF APRIL, 2026.

ATTEST:

**WINDWARD PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

WINDWARD PRESERVE

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026/2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors (“**Board**”) of the Windward Preserve Community Development District (“**District**”), prior to June 15, 2026, the proposed operating budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2026 and ending September 30, 2027 (“**Fiscal Year 2026/2027**”); and

WHEREAS, the Board has considered the proposed budget and desires to set the required public hearing thereon.

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

SECTION 1. The operating budget proposed by the District Manager for Fiscal Year 2026/2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 2. The public hearing on the approved budget is hereby declared and set for the following date, hour, and location:

DATE: _____
HOUR: 10:00 A.M.
LOCATION: 2725 Judge Fran Jamieson Way,
Viera, Florida 32940

SECTION 3. The District Manager is hereby directed to submit a copy of the proposed budgets to Brevard County at least sixty (60) days prior to the hearings set above.

SECTION 4. In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved budget on the District’s website at least two (2) days before the budget hearing date as set forth in Section 2 and shall remain on the website for at least 45 days.

SECTION 5. Notice of the public hearing shall be published in the manner prescribed in Florida law.

SECTION 6. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 14th day of April, 2026.

ATTEST:

**WINDWARD PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2026/2027 Budget

Exhibit A

Fiscal Year 2026/2027 Budget

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
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**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY2027
	Adopted Budget FY2026	Actual through 2/28/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Landowner contribution	\$ 202,040	\$ 15,579	\$ 137,816	\$ 153,395	\$ 399,768
Total revenues	<u>202,040</u>	<u>15,579</u>	<u>137,816</u>	<u>153,395</u>	<u>399,768</u>
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	20,000	28,000	48,000	48,000
Legal	25,000	-	25,000	25,000	25,000
Engineering	2,000	-	2,000	2,000	2,000
Engineering - stormwater reporting	-	-	-	-	5,000
Audit	5,500	-	5,500	5,500	5,500
Arbitrage rebate calculation	500	-	500	500	500
Dissemination agent	2,000	833	1,167	2,000	2,000
EMMA software service	2,000	-	2,000	2,000	2,000
Trustee	5,500	-	5,500	5,500	5,500
Telephone	200	83	117	200	200
Postage	500	(21)	521	500	500
Printing & binding	500	208	292	500	500
Legal advertising	1,750	242	1,508	1,750	1,750
Annual special district fee	175	175	-	175	175
Insurance	6,000	5,565	435	6,000	6,000
Contingencies/bank charges	1,500	406	1,094	1,500	1,500
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Total professional & administrative	<u>102,040</u>	<u>27,491</u>	<u>74,549</u>	<u>102,040</u>	<u>107,040</u>
Field operations					
Field operations management	-	-	-	-	15,000
Stormwater management					
Pond maintenance	-	-	-	-	21,500
Pond erosion	-	-	-	-	2,500
Wetland maintenance	-	-	-	-	17,100
Upland/wetland buffers	-	-	-	-	8,125
Landscape maintenance					
Lake banks	-	-	-	-	19,863
General maintenace	-	-	-	-	65,340
Plant replacement	-	-	-	-	5,000
Irrigation repairs	-	-	-	-	2,500
Irrigation supply	-	-	-	-	1,800
Streelighting	-	-	-	-	84,000
Misc. field operations	100,000	-	50,000	50,000	50,000
Total field operations	<u>100,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>292,728</u>
Total expenditures	<u>202,040</u>	<u>27,491</u>	<u>124,549</u>	<u>152,040</u>	<u>399,768</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	(11,912)	13,267	1,355	-
Fund balance - beginning (unaudited)	-	(1,355)	(13,267)	(1,355)	-
Fund balance - ending (projected)					
Assigned					
Working capital	-	-	-	-	-
Unassigned	-	(13,267)	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ (13,267)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording	\$ 48,000
<p>Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	25,000
<p>General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	2,000
<p>The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Engineering - stormwater reporting	5,000
Audit	5,500
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation	500
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	2,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.</p>	
EMMA software service	2,000
Trustee	5,500
Telephone	200
Postage	500
<p>Telephone and fax machine.</p>	
Printing & binding	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Legal advertising	1,750
<p>Letterhead, envelopes, copies, agenda packages</p>	
Annual special district fee	175
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Insurance	6,000
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Contingencies/bank charges	1,500
<p>Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.</p>	
Website hosting & maintenance	705
Website ADA compliance	210

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Field operations

Field operations management	15,000
Stormwater management	
Pond maintenance	21,500
Pond erosion	2,500
Wetland maintenance	17,100
Upland/wetland buffers	8,125
Landscape maintenance	
Lake banks	19,863
General maintenance	65,340
Plant replacement	5,000
Irrigation repairs	2,500
Irrigation supply	1,800
Streelighting	84,000
Misc. field operations	50,000
Total expenditures	<u><u>\$ 399,768</u></u>

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2025
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY2027
	Adopted Budget FY2026	Actual through 2/28/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: off-roll	-	\$ -	\$ 103,534	\$ 103,534	\$ 256,750
Interest	-	4,165	2,000	6,165	-
Total revenues	-	4,165	105,534	109,699	256,750
EXPENDITURES					
Debt service					
Principal	-	-	-	-	50,000
Interest	-	36,812	103,534	140,346	207,069
Cost of issuance	-	6,750	-	6,750	-
Total expenditures	-	43,562	103,534	147,096	257,069
Excess/(deficiency) of revenues over/(under) expenditures	-	(39,397)	2,000	(37,397)	(319)
Fund balance:					
Beginning fund balance (unaudited)	-	269,174	229,777	269,174	231,777
Ending fund balance (projected)	\$ -	\$ 229,777	\$ 231,777	\$ 231,777	231,458
Use of fund balance:					
Debt service reserve account balance (required)					(128,375)
Interest expense - November 1, 2027					(102,503)
Projected fund balance surplus/(deficit) as of September 30, 2027					\$ 580

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2025 AMORTIZATION SCHEDULE**

Date	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			36,812.22	36,812.22	3,570,000.00
05/01/26			103,534.38	103,534.38	3,570,000.00
11/01/26			103,534.38	103,534.38	3,570,000.00
05/01/27	50,000.00	4.125%	103,534.38	153,534.38	3,520,000.00
11/01/27			102,503.13	102,503.13	3,520,000.00
05/01/28	50,000.00	4.125%	102,503.13	152,503.13	3,470,000.00
11/01/28			101,471.88	101,471.88	3,470,000.00
05/01/29	50,000.00	4.125%	101,471.88	151,471.88	3,420,000.00
11/01/29			100,440.63	100,440.63	3,420,000.00
05/01/30	55,000.00	4.125%	100,440.63	155,440.63	3,365,000.00
11/01/30			99,306.25	99,306.25	3,365,000.00
05/01/31	55,000.00	5.750%	99,306.25	154,306.25	3,310,000.00
11/01/31			97,725.00	97,725.00	3,310,000.00
05/01/32	60,000.00	5.750%	97,725.00	157,725.00	3,250,000.00
11/01/32			96,000.00	96,000.00	3,250,000.00
05/01/33	65,000.00	5.750%	96,000.00	161,000.00	3,185,000.00
11/01/33			94,131.25	94,131.25	3,185,000.00
05/01/34	70,000.00	5.750%	94,131.25	164,131.25	3,115,000.00
11/01/34			92,118.75	92,118.75	3,115,000.00
05/01/35	70,000.00	5.750%	92,118.75	162,118.75	3,045,000.00
11/01/35			90,106.25	90,106.25	3,045,000.00
05/01/36	75,000.00	5.750%	90,106.25	165,106.25	2,970,000.00
11/01/36			87,950.00	87,950.00	2,970,000.00
05/01/37	80,000.00	5.750%	87,950.00	167,950.00	2,890,000.00
11/01/37			85,650.00	85,650.00	2,890,000.00
05/01/38	85,000.00	5.750%	85,650.00	170,650.00	2,805,000.00
11/01/38			83,206.25	83,206.25	2,805,000.00
05/01/39	90,000.00	5.750%	83,206.25	173,206.25	2,715,000.00
11/01/39			80,618.75	80,618.75	2,715,000.00
05/01/40	95,000.00	5.750%	80,618.75	175,618.75	2,620,000.00
11/01/40			77,887.50	77,887.50	2,620,000.00
05/01/41	100,000.00	5.750%	77,887.50	177,887.50	2,520,000.00
11/01/41			75,012.50	75,012.50	2,520,000.00
05/01/42	105,000.00	5.750%	75,012.50	180,012.50	2,415,000.00
11/01/42			71,993.75	71,993.75	2,415,000.00
05/01/43	115,000.00	5.750%	71,993.75	186,993.75	2,300,000.00
11/01/43			68,687.50	68,687.50	2,300,000.00
05/01/44	120,000.00	5.750%	68,687.50	188,687.50	2,180,000.00
11/01/44			65,237.50	65,237.50	2,180,000.00
05/01/45	130,000.00	5.750%	65,237.50	195,237.50	2,050,000.00
11/01/45			61,500.00	61,500.00	2,050,000.00
05/01/46	135,000.00	6.000%	61,500.00	196,500.00	1,915,000.00
11/01/46			57,450.00	57,450.00	1,915,000.00
05/01/47	145,000.00	6.000%	57,450.00	202,450.00	1,770,000.00
11/01/47			53,100.00	53,100.00	1,770,000.00
05/01/48	155,000.00	6.000%	53,100.00	208,100.00	1,615,000.00
11/01/48			48,450.00	48,450.00	1,615,000.00

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2025 AMORTIZATION SCHEDULE**

Date	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/49	160,000.00	6.000%	48,450.00	208,450.00	1,455,000.00
11/01/49			43,650.00	43,650.00	1,455,000.00
05/01/50	170,000.00	6.000%	43,650.00	213,650.00	1,285,000.00
11/01/50			38,550.00	38,550.00	1,285,000.00
05/01/51	185,000.00	6.000%	38,550.00	223,550.00	1,100,000.00
11/01/51			33,000.00	33,000.00	1,100,000.00
05/01/52	195,000.00	6.000%	33,000.00	228,000.00	905,000.00
11/01/52			27,150.00	27,150.00	905,000.00
05/01/53	205,000.00	6.000%	27,150.00	232,150.00	700,000.00
11/01/53			21,000.00	21,000.00	700,000.00
05/01/54	220,000.00	6.000%	21,000.00	241,000.00	480,000.00
11/01/54			14,400.00	14,400.00	480,000.00
05/01/55	235,000.00	6.000%	14,400.00	249,400.00	245,000.00
11/01/55			7,350.00	7,350.00	245,000.00
05/01/56	245,000.00	6.000%	7,350.00	252,350.00	-
Total	3,570,000.00		4,298,709.10	7,868,709.10	

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

Off-Roll Assessments					
<u>Product/Parcel</u>	<u>Units</u>	<u>FY 2027 O&M Assessment per Unit</u>	<u>FY 2027 DS Assessment per Unit</u>	<u>FY 2027 Total Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>
SF 50'	101	\$ -	\$ 1,250.00	\$ 1,250.00	n/a
SF 60'	87	-	1,500.00	1,500.00	n/a
Total	188				

WINDWARD PRESERVE

COMMUNITY DEVELOPMENT DISTRICT

9

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE

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

WHEREAS, the District's Board of Supervisors (the "Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the effective date of the City of Cocoa Ordinance No. 01-2024 creating the District (the "Ordinance") is January 23, 2024; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing supervisors for the District on the first Tuesday in November, which shall be noticed pursuant to Section 190.006(2)(a), *Florida Statutes*.

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

SECTION 1. In accordance with section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect three (3) supervisors of the District, shall be held on the 3rd day of November, 2026 at 11:15 a.m., at 2651 W. Eau Gallie Boulevard, Suite A, Melbourne, Florida 32935.

SECTION 2. The District's Secretary is hereby directed to publish notice of this landowners' meeting in accordance with the requirements of Section 190.006(2)(a), *Florida Statutes*.

SECTION 3. Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election is hereby announced at the Board's Regular Meeting held on the 14th day of April, 2026. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 14th day of April, 2026.

Attest:

**WINDWARD PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Windward Preserve Community Development District (the "District") in Brevard County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) persons to the District Board of Supervisors. Immediately following the landowners' meeting, there will be convened a meeting of the Board of Supervisors for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 3, 2026
TIME: 11:15 a.m.
PLACE: 2651 W. Eau Gallie Boulevard,
Suite A, Melbourne, Florida 32935

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, by emailing wrathellc@whhassociates.com or calling (561) 571-0010. At said meeting, each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting, the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board of Supervisors meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Office at (877) 276-0889, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8770 for aid in contacting the District Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

District Manager

Run Date(s): _____ & _____

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **November 3, 2026**

TIME: **11:15 a.m.**

LOCATION: **2651 W. Eau Gallie Boulevard,
Suite A, Melbourne, Florida 34935**

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), Florida Statutes.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. Please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
LANDOWNERS' MEETING – November 3, 2026**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ ("**Proxy Holder**") for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Windward Preserve Community Development District to be held at 11:15 a.m., on November 3, 2026 at 2651 W. Eau Gallie Boulevard, Suite A, Melbourne, Florida 32935, and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners' meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners' meeting prior to the proxy holder's exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

Parcel Description

Acreage

Authorized Votes

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), Florida Statutes, a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT

**WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 3, 2026**

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4)-year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2)-year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Windward Preserve Community Development District and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT	NAME OF CANDIDATE	NUMBER OF VOTES
3.	_____	_____
4.	_____	_____
5.	_____	_____

Date: _____

Signed: _____

Printed Name: _____

WINDWARD PRESERVE

COMMUNITY DEVELOPMENT DISTRICT

10

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT OF FISCAL YEAR 2026/2027 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Windward Preserve Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

WHEREAS, the Board desires to adopt the Fiscal Year 2026/2027 meeting schedule attached as **Exhibit A**.

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

1. ADOPTING FISCAL YEAR 2026/2027 ANNUAL MEETING SCHEDULE. The Fiscal Year 2026/2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

2. EFFECTIVE DATE. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 14th day of April, 2026.

ATTEST:

**WINDWARD PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2026/2027 MEETING SCHEDULE		
LOCATION		
<i>Brevard County Government Center (Atlantic Room, Third Floor) 2725 Judge Fran Jamieson Way, Viera, Florida 32940 ¹2651 W. Eau Gallie Boulevard, Suite A, Melbourne, Florida 32935</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 13, 2026	Regular Meeting	10:00 AM
November 3, 2026¹	Landowners' Meeting	11:15 AM
November 10, 2026	Regular Meeting	10:00 AM
December 8, 2026	Regular Meeting	10:00 AM
January 12, 2027	Regular Meeting	10:00 AM
February 9, 2027	Regular Meeting	10:00 AM
March 9, 2027	Regular Meeting	10:00 AM
April 13, 2027	Regular Meeting	10:00 AM
May 11, 2027	Regular Meeting	10:00 AM
June 8, 2027	Regular Meeting	10:00 AM
July 13, 2027	Regular Meeting	10:00 AM
August 10, 2027	Regular Meeting	10:00 AM
September 14, 2027	Regular Meeting	10:00 AM

WINDWARD PRESERVE

COMMUNITY DEVELOPMENT DISTRICT

11

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT RATIFYING, CONFIRMING, AND APPROVING THE SALE OF THE WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2025 (SERIES 2025 PROJECT AREA); RATIFYING, CONFIRMING, AND APPROVING THE ACTIONS OF THE CHAIRMAN, VICE CHAIRMAN, TREASURER, SECRETARY, ASSISTANT SECRETARIES, AND ALL DISTRICT STAFF REGARDING THE SALE AND CLOSING OF THE BONDS; DETERMINING SUCH ACTIONS AS BEING IN ACCORDANCE WITH THE AUTHORIZATION GRANTED BY THE BOARD; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Windward Preserve Community Development District (“District”), is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District previously adopted resolutions authorizing the issuance and the negotiated sale of bonds within the scope of Chapter 190, *Florida Statutes*, including its Special Assessment Bonds, Series 2025 (Series 2025 Project Area), in the par amount of \$3,570,000 (“Series 2025 Bonds”); and

WHEREAS, the District previously adopted a resolution authorizing the finalization of the debt assessment lien securing the Series 2025 Bonds, including but not limited to authorization to finalize the supplemental engineer’s report and supplemental assessment report; and

WHEREAS, the District closed on the sale of the Series 2025 Bonds on August 27, 2025; and

WHEREAS, as prerequisites to the issuance of the Series 2025 Bonds, the Chairman, Vice Chairman, Treasurer, Assistant Secretaries, and District Staff including the District Manager, District Financial Advisor, and District Counsel were required to execute and deliver various documents (“Closing Documents”); and

WHEREAS, the District desires to ratify, confirm, and approve all actions of the District Chairman, Vice Chairman, Treasurer, Assistant Secretaries, and District Staff in connection with closing the sale of the Series 2025 Bonds.

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

SECTION 1. The sale, issuance, and closing of the Series 2025 Bonds is in the best interests of the District.

SECTION 2. The issuance and sale of the Series 2025 Bonds, the adoption of resolutions relating to such bonds, the agreements entered into with respect to the issuance of such bonds, and all actions taken in the furtherance of the closing on such bonds, are hereby declared and affirmed as being in the best interests of the District and are hereby ratified, approved, and confirmed.

SECTION 3. The actions of the Chairman, Vice Chairman, Treasurer, Secretary, Assistant Secretaries, and all District Staff in finalizing the closing and issuance of the Series 2025 Bonds, including but not limited to: (1) the execution and delivery of the Closing Documents, (2) the exercise of all authority granted pursuant to Resolution 2025-01 which authorized the issuance of the Bonds, (3) the exercise of all authority pursuant to, and finalization of, Resolution 2025-02 which confirmed the maximum assessment lien securing the Bonds, and (4) the execution and delivery of such other certifications or other documents required for the closing on the Series 2025 Bonds, are determined to be in accordance with the prior authorizations of the Board and are hereby ratified, approved, and confirmed in all respects, and Resolutions 2025-01 and 2025-02 on file with the District Manager and as included in the transcript for the Series 2025 Bonds are hereby determined to be in final form.

SECTION 4. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 5. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 14th day of April, 2026.

ATTEST:

**WINDWARD PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

12

RESOLUTION 2026-06

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF THE LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Windward Preserve Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within the City of Cocoa, Brevard County, Florida; and

WHEREAS, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District’s records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*.

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

SECTION 1. The District’s local records office shall be located at: _____

_____.

SECTION 2. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this ____ day of _____, 2026.

ATTEST:

WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

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WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

14A

AFFIDAVIT OF PUBLICATION

Daphne Gillyard
Windward Preserve CDD
2300 Glades RD
Suite 410W
Boca Raton FL 33431-7386

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Florida Today, a daily newspaper published in Brevard County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Govt Bids & Proposals, was published on the publicly accessible website of Brevard County, Florida, or in a newspaper by print in the issues of, on:

BRE Brevard Florida Today 03/06/2026
BRE floridatoday.com 03/06/2026

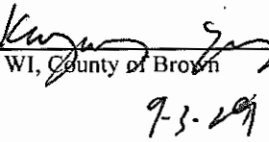
Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 03/06/2026



Legal Clerk

Notary, State of WI, County of Brown



My commission expires

Publication Cost: \$211.79
Tax Amount: \$0.00
Payment Cost: \$211.79
Order No: 12140380 # of Copies:
Customer No: 1345086 1
PO #: RFP AUDIT SERVICES

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

ad# 12140380 03/06/26
WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Windward Preserve Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in the City of Cocoa, Brevard County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 30, 2026.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) electronic and one (1) unbound copy of their proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, Windward Preserve Community Development District." Proposals must be received by 12:00 p.m. on March 13, 2026, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager

KONGMENG YANG
Notary Public
State of Wisconsin

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

14B

**WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Windward Preserve Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in the City of Cocoa, Brevard County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 30, 2026.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) electronic and one (1) unbound copy of their proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, Windward Preserve Community Development District." Proposals must be received by 12:00 p.m. on March 13, 2026 at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager

WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

DISTRICT AUDITING SERVICES FOR FISCAL YEAR 2025

BREVARD COUNTY, FLORIDA

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than March 13, 2026 at 12:00 p.m., at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) electronic and one (1) unbound copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Windward Preserve Community Development District" on the face of it. **Please include pricing for each additional bond issuance.**

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a

proposal with all required documentation pursuant to Section 12 of these instructions (“**Proposal Documents**”).

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District’s limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for the District’s first audit for which there are special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District’s anticipated issuance of special assessment bonds.

SECTION 13. PROTESTS. In accordance with the District’s Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely

file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

14C

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

14CI

Windward Preserve Community Development District

Proposer

**DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants**

**2222 Colonial Road, Suite 201
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

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Windward Preserve
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Windward Preserve Community Development District independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Windward Preserve Community Development District . Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Windward Preserve Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Windward Preserve Community Development District as follows:

September 2025		\$4,250
September 2026	(optional)	\$ 4,450
September 2027	(optional)	\$ 4,650
September 2028	(optional)	\$ 4,850
September 2029	(optional)	\$ 5,000

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If bonds are issued the fee would increase but would not exceed \$1,250. The fee for subsequent annual renewals would be agreed upon separately.

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

14CII



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: March 13, 2026
12:00PM

Submitted to:

Windward Preserve
Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, Florida 33431

Tel (561) 994-9299

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

March 13, 2026

Windward Preserve Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to Windward Preserve Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Ben Steets, CPA (bsteets@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



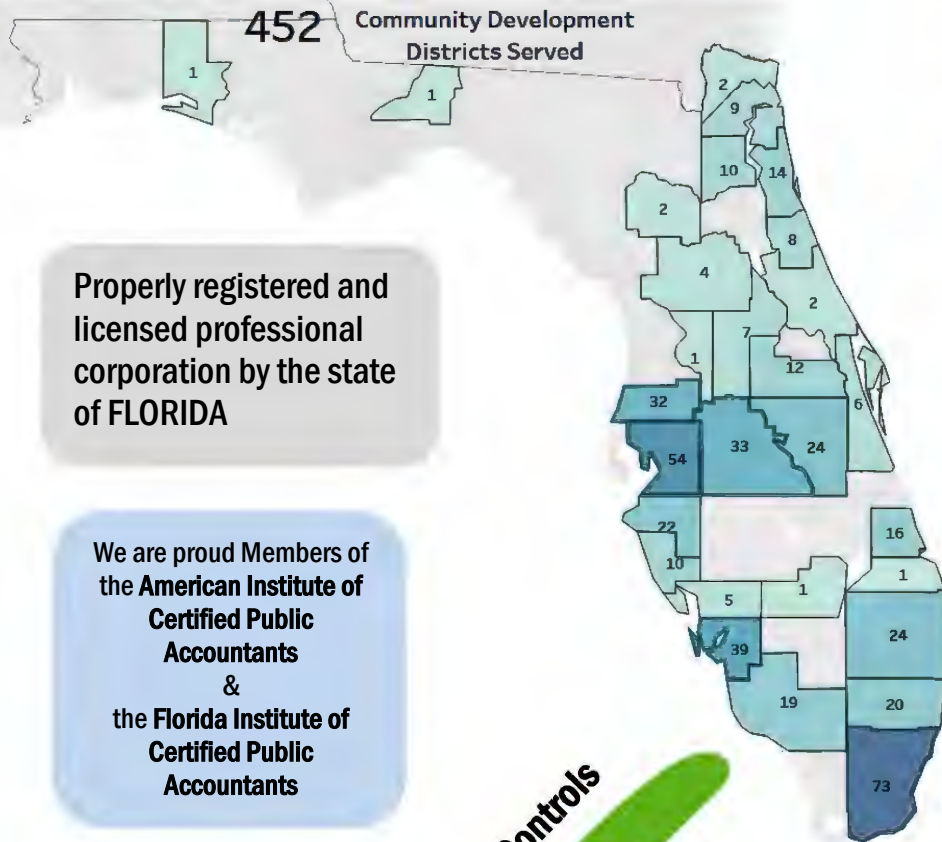
3 Partners
13 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



PRIDA, GUIDA & PEREZ, P.A.
 CERTIFIED PUBLIC ACCOUNTANTS
 2504 W. KATHLEEN STREET
 TAMPA, FLORIDA 33607
 TELEPHONE: (813) 226-6001
 FAX: (813) 229-7754

Report on the Firm's System of Quality Control

November 18, 2025

Antonio Grau
 Grau & Associates
 1001 W. Yamato Road, Suite 301
 Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
 FICPA Peer Review Committee
 paul@ficpa.org
 850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

October 3, 2025

To the Partners of Grau & Associates
 And the Peer Review Committee of the
 Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.

Prida Guida & Perez

Prida Guida & Perez, P.A.

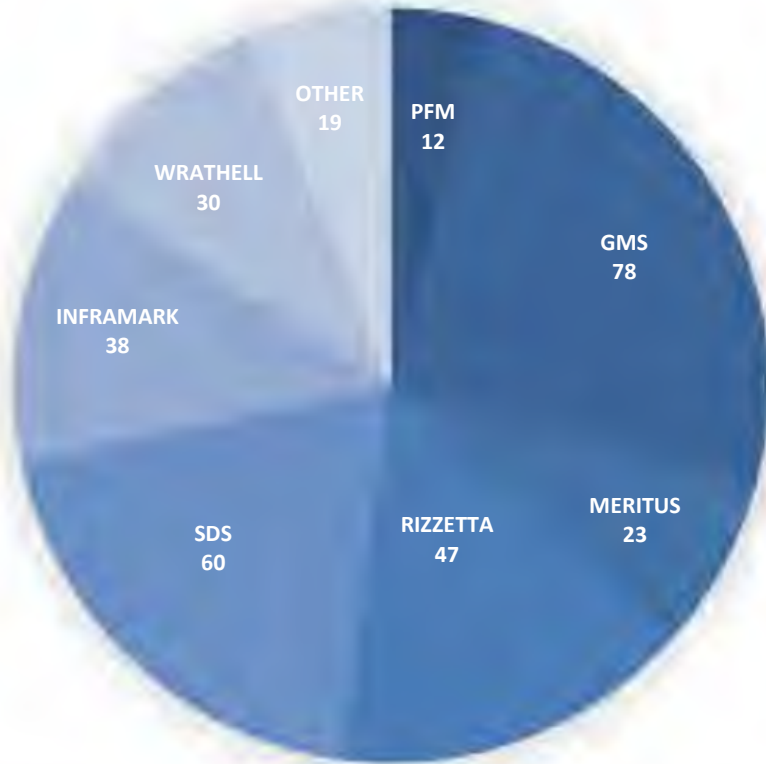
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
 MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 40 hours; Accounting, Auditing and Other: 53 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

Ben Steets, CPA (Partner)

*Years Performing Audits: 9+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

-Ben Steets

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

- | | |
|--|--|
| Bayside Improvement Community Development District | St. Lucie West Services District |
| Dunes Community Development District | Ave Maria Stewardship Community District |
| Fishhawk Community Development District (I, II, IV) | Rivers Edge II Community Development District |
| Grand Bay at Doral Community Development District | Bartram Park Community Development District |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
| Boca Raton Airport Authority | |
| Greater Naples Fire Rescue District | |
| Key Largo Wastewater Treatment District | |
| Lake Worth Drainage District | |
| South Indian River Water Control | |

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	53
Total Hours	<u>93</u> (includes of 4 hours of Ethics CPE)



Ben Steets, CPA, Partner

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served (partial list)

- (>300) Various Special Districts
- Careersource Polk
- Central Broward Water Control District
- Dunes Community Development District
- Greater Naples Fire Rescue District
- Key Marco Community Development District
- Lake Worth Drainage District
- Mae Volen Senior Center
- Port of the Islands Community Improvement District
- San Carlos Park Fire and Rescue Service District
- Sanibel Fire and Rescue District
- South Broward Drainage District
- South Trail Fire and Rescue District
- Town of Highland Beach
- Town of Lauderdale-By-The-Sea
- Verano Walk Community Development District
- West Villages Improvement District
- Winding Cypress Community Development District

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

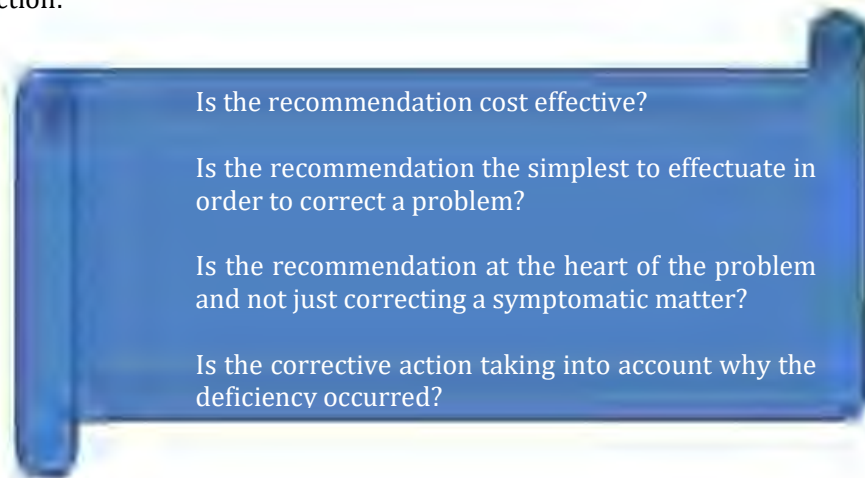
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2027 are as follows:

Year Ended September 30,	Fee
2025	\$2,500
2026	\$2,600
2027	<u>\$2,700</u>
TOTAL (2025-2027)	<u>\$7,800</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing **Windward Preserve Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

14CIII

Independent Audit Service Proposal



2385 NW Executive Center Dr.
Boca Raton, FL 33431

rmcintoshcpa.com

**Prepared for Winward Preserve Community
Development District**

Prepared By:
McIntosh CPA

March 13, 2026

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Transmittal Letter



March 13, 2026

Board of Supervisors
Winward Preserve Community Development District
City of Cocoa

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Winward Preserve Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
Founder & Managing Partner

Statement of Understanding and Scope of Work

The Winward Preserve Community Development District requires independent audit services for the fiscal year ending September 30, 2025, with an option for additional annual renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General’s Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District’s financial records, internal controls, and compliance with applicable laws and regulations.

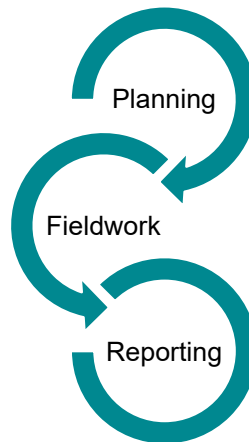
AUDIT TIMELINE

We recognize the importance of adhering to the District’s annual audit deadline and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor’s reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

Test of details – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

Audit confirmations – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office’s *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year’s audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071



RACQUEL MCINTOSH

C P A

561-981-6282

mcintoshcpa@outlook.com

Racquel McIntosh, CPA

2385 NW Executive Center
Dr. Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA

CSDA

FASD

FICPA

FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
McIntosh CPA
Founder & Managing Partner
- 2014 - 2023
Grau & Associates
Audit Partner
- 2011 - 2013
Grau & Associates
Audit Manager
- 2009 - 2011
Grau & Associates
Audit Senior
- 2005 - 2009
Grau & Associates
Audit Staff

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit

Fiscal Year	Proposed Fee
2025	\$5,500
2026 (includes Bond issue)	\$7,000
2027	\$7,200
2028 and beyond	Add \$200 annually

Should the District issue additional Bonds the fee would be increased by \$1,200.

Appendix

Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

RACQUEL MCINTOSH CPA, P.A.
MCINTOSH CPA
2385 NW EXECUTIVE CENTER DRIVE
SUITE 100
BOCA RATON FL 33431

LICENSE NUMBER: AD71848

EXPIRATION DATE: DECEMBER 31, 2027

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/30/2025

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.




State of Florida


Woman & Minority Business Certification

McIntosh CPA

Is certified under the provisions of 287 and 295.187, Florida Statutes, for a period from:
05/01/2024 to 05/01/2026



Pedro Allende
Florida Department of Management Services



Office of Supplier Diversity
4050 Esplanade Way, Suite 380
Tallahassee, FL 32399
850-487-0915
www.dms.myflorida.com/ossd

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

14D

WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT

AUDITOR EVALUATION MATRIX

RFP FOR ANNUAL AUDIT SERVICES	ABILITY OF PERSONNEL	PROPOSER'S EXPERIENCE	UNDERSTANDING OF SCOPE OF WORK	ABILITY TO FURNISH THE REQUIRED SERVICES	PRICE	TOTAL POINTS
PROPOSER	20 POINTS	20 POINTS	20 POINTS	20 POINTS	20 POINTS	100 POINTS
DiBartolomeo, McBee, Hartley & Barnes, P.A.						
Grau & Associates						
McIntosh CPA						

NOTES:

Completed by: _____
Board Member's Signature

Date: _____

Printed Name of Board Member

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

17

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

17A

**WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2024 – September 30, 2025**

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes No

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No Not Applicable

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No Not Applicable

2. INFRASTRUCTURE AND FACILITIES MAINTENANCE

Goal 2.1 District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No Not Applicable

3. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 3.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No Not Applicable

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: current fiscal year budget with any amendments, most recent financials within the latest agenda package; and annual audit via link to Florida Auditor General website.

Measurement: Previous years' budgets, financials and annual audit, are accessible to the public as evidenced by corresponding documents and link on the CDD's website.

Standard: CDD website contains 100% of the following information: most recent link to annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No Not Applicable

Goal 3.3 Annual Financial Audit

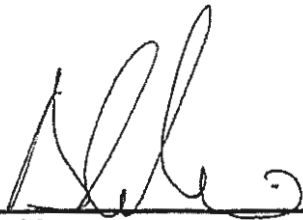
Objective: Conduct an annual independent financial audit per statutory requirements, transmit to the State of Florida and publish corresponding link to Florida Auditor General Website on the CDD website for public inspection.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is transmitted to the State of Florida and available on the Florida

Auditor General Website, for which a corresponding link is published on the CDD website.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were transmitted to the State of Florida and corresponding link to Florida Auditor General Website is published on CDD website.

Achieved: Yes No Not Applicable



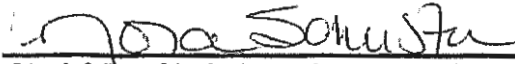
District Manager

Andrew Kantarzi

Print Name

10/7/24

Date



Chair/Vice Chair, Board of Supervisors

NORA Schuster

Print Name

10/8/2024

Date

**WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
PUBLIC FACILITIES REPORT / ANNUAL INSPECTION REPORT**

I. PURPOSE AND SCOPE

This report is provided at the request of the Windward Preserve Community Development District (the "District") and to comply with the requirement of Section 189.415, Florida Statutes, regarding the Special District Public Facilities Report, and the requirement under the applicable trust indenture(s) for the District's engineer to inspect the District's facilities.

II. PUBLIC FACILITIES

The District currently owns, operates or maintains certain of the public improvements comprising a portion of the District's "Capital Improvement Plan," as described in the District's February 7, 2024 (as amended and/or supplemented from time to time, together, "Engineer's Report"), a copy of which is attached hereto as **Exhibit A**. The public improvements are located within the District (or adjacent thereto), and are intended to have the capacity necessary to provide services to the planned units listed in the Engineer's Report.

III. PROPOSED EXPANSIONS (7 YEAR HORIZON)

The District intends to plan, construct, install, acquire, finance, manage or operate additional public improvements comprising the balance of the Capital Improvement Plan, as described in the Engineer's Report, and within the next 7 years or sooner. Any such improvements would be financed through District special assessment bonds and/or by the project developer(s).

IV. REPLACEMENT OF FACILITIES (10 YEAR HORIZON)

The District does not propose to replace any public facilities within the next 10 years.

V. CONSULTING ENGINEER'S ANNUAL INSPECTION REPORT

The Consulting Engineer conducted an annual inspection of the portions of the Project owned by the District and has found them to be in good repair and working order. Any open maintenance items have been provided to the District Manager and are attached hereto as **Exhibit B**. The District Manager should reach out to the District's insurance carrier to address appropriate coverage for District owned improvements.

[NAME OF ENGINEERING FIRM]

*Madden, Moorhead, & Stokes, LLC
David Stokes*

[Signature], P.E.

Florida License # *66527*

Address: *431 E Horatio Ave
Ste 200 Maitland FL 32751*

ENGINEER'S REPORT

PREPARED FOR:

**BOARD OF SUPERVISORS
WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

ENGINEER:

**MADDEN MOOREHEAD & STOKES, LLC
431 E. Horatio Ave., STE 260
Maitland, Florida 32751**

February 2024

WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT

ENGINEER'S REPORT

1. INTRODUCTION

The purpose of this report is to provide a description of the capital improvement plan ("CIP") and estimated costs of the CIP, for the Windward Preserve Community Development District ("District").

2. GENERAL SITE DESCRIPTION

The District consists of 212.10 acres of land and is located entirely within the City of Cocoa, Florida. The site is generally located south of County Road 528, west of US Highway 1, north of Lake Poinsett and east of Interstate 95.

3. PROPOSED CAPITAL IMPROVEMENT PLAN

The CIP is intended to provide public infrastructure improvements for the entire development. The following chart shows the planned product types for the District:

PRODUCT TYPES			
Product Type	Phase 1	Phase 2	Total Units
50's	101	131	232
60's	87	66	153
TOTAL	188	197	385

The public infrastructure for the project is as follows:

Roadway Improvements:

The developer intends to finance the internal roads, gate them, and turn them over to a homeowner's association for ownership, operation and maintenance (in such an event, the District would be limited to financing only utilities, conservation and stormwater improvements behind such gated areas). That said, the District intends to finance certain public roads located outside of the gates, including James Road.

Such roads include the roadway asphalt, base, and subgrade, roadway curb and gutter, striping and signage and sidewalks within rights-of-way abutting non-lot lands. All roads will be designed in accordance with applicable design requirements.

Stormwater Management System

The stormwater collection and outfall system is a combination of roadway curbs, curb inlets, pipe, control structures and open lakes designed to treat and attenuate stormwater runoff from District lands. The stormwater system will be designed consistent with the applicable design

requirements for stormwater/floodplain management systems. The District will finance, own, operate and maintain the stormwater system.

NOTE: No private earthwork is included in the CIP. Accordingly, the District will not fund any costs of any grading of lots or the transportation of any fill to such lots.

Water, Wastewater and Reclaim Utilities:

As part of the CIP, the District intends to construct and/or acquire water, wastewater and reclaim infrastructure. In particular, the on-site water supply improvements include water mains that will be located within rights-of-way and used for potable water service and fire protection.

Wastewater improvements for the project will include an onsite gravity collection system, offsite and onsite force main and onsite lift stations.

Similarly, the reclaim water distribution system will be constructed to provide service for irrigation throughout the community.

The water and reclaim distribution and wastewater collection systems for all phases will be constructed and/or acquired by the District and then dedicated to a local, public utility provider for operation and maintenance. The CIP will only include laterals to the lot lines (i.e., point of connection).

Perimeter Hardscape, Landscape, and Irrigation:

The District will construct and/or install landscaping, irrigation and hardscaping within District easements and/or public rights-of-way, outside of any gated areas. The project will at a minimum meet or exceed any local design requirements.

All such perimeter landscaping, irrigation and hardscaping will be owned, maintained and funded by the District. Such infrastructure, to the extent that it is located in rights-of-way owned by a local general purpose government will be maintained pursuant to a right-of-way agreement or permit. Any landscaping, irrigation or hardscaping systems behind hard-gated roads (other than landscaping related to the stormwater system), would not be financed by the District and instead would be privately installed and maintained.

Streetlights / Undergrounding of Electrical Utility Lines

The District intends to lease street lights through an agreement with a local utility provider and will fund the street lights through an annual operations and maintenance assessment. As such, streetlights are not included as part of the CIP.

The CIP does however include the incremental cost of undergrounding of electrical utility lines within right-of-way utility easements throughout the community. Any lines and transformers located in such areas would be owned by the local utility provider and not paid for by the District as part of the CIP.

Environmental Conservation

The District will provide onsite conservation areas in order to offset wetland impacts associated with the construction of the development. The District will be responsible for the design, permitting, construction, maintenance, and government reporting of the environmental mitigation. These costs are included within the CIP.

Professional Services

The CIP also includes various professional services. These include: (i) engineering, surveying and architectural fees, (ii) permitting and plan review costs, and (iii) development/construction management services fees that are required for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities.

NOTE: In the event that impact fee credits are generated from any roadway, utilities or other improvements funded by the District, any such credits, if any, will be the subject of an acquisition agreement between the applicable developer and the District.

4. PERMITTING/CONSTRUCTION COMMENCEMENT

All necessary permits for the construction of the CIP have either been obtained or are currently under review by respective governmental authorities, and include the following:

City of Cocoa: Pending

Brevard County ROW: Pending

SJRWMD: Pending

FDEP Drinking Water: Pending

FDEP Wastewater Permit: Pending

5. CIP COST ESTIMATE / MAINTENANCE RESPONSIBILITIES

The table below presents, among other things, a cost estimate for the CIP. It is our professional opinion that the costs set forth below are reasonable and consistent with market pricing.

CIP COST ESTIMATE

Improvement	Estimated Cost	Operation & Maintenance Entity
Stormwater Management System	\$3,557,022	CDD
James Road Extension ^d	\$951,278	CDD/City
Water & Reclaim, Wastewater Systems	\$6,180,147	City
Undergrounding of Conduit	\$1,297,500	CDD
Perimeter Hardscaping, Landscape, Irrigation	\$429,000	CDD
Conservation Areas	\$0	CDD
Professional Services	\$1,693,732	n/a
Contingency	\$1,410,868	n/a
TOTAL	\$15,519,547	

- a. The probable costs estimated herein do not include anticipated carrying cost, interest reserves or other anticipated CDD expenditures that may be incurred.
- b. The developer reserves the right to finance any of the improvements outlined above, and have such improvements owned and maintained by a property owner's or homeowner's association, in which case such items would not be part of the CIP.
- c. The District may enter into an agreement with a third-party, or an applicable property owner's or homeowner's association, to maintain any District-owned improvements, subject to the approval of the District's bond counsel.
- d. The District intends to enter into an interlocal agreement with the City whereby the District will be responsible for the maintenance of the James Road extension roadway.

6. CONCLUSIONS

The CIP will be designed in accordance with current governmental regulations and requirements. The CIP will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- the estimated cost of the CIP as set forth herein is reasonable based on prices currently being experienced in the jurisdiction in which the District is located, and is not greater than the lesser of the actual cost of construction or the fair market value of such infrastructure;
- All of the improvements comprising the CIP are required by applicable development approvals issued pursuant to Section 380.06, Florida Statutes;
- the CIP is feasible to construct, there are no technical reasons existing at this time that would prevent the implementation of the CIP, and it is reasonable to assume that all necessary regulatory approvals will be obtained in due course; and
- the assessable property within the District will receive a special benefit from the CIP that is at least equal to such costs.

Also, the CIP will constitute a system of improvements that will provide benefits, both general, and special and peculiar, to all lands within the District. The general public, property owners, and property outside the District will benefit from the provisions of the District's CIP; however, these are incidental to the District's CIP, which is designed solely to provide special benefits peculiar to property within the District. Special and peculiar benefits accrue to property within the District and enables properties within its boundaries to be developed.

The CIP will be owned by the District or other governmental units. All of the CIP is or will be located on lands owned or to be owned by the District or another governmental entity or on perpetual easements in favor of the District or other governmental entity. The CIP, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on private lots or property. The District will pay the lesser of the cost of the components of the CIP or the fair market value.

Please note that the CIP as presented herein is based on current plans and market conditions which are subject to change. Accordingly, the CIP, as used herein, refers to sufficient public infrastructure of the kinds described herein (i.e., stormwater/floodplain management, sanitary sewer, potable water, etc.) to

support the development and sale of the planned residential units in the District, which (subject to true-up determinations) number and type of units may be changed with the development of the site. Stated differently, during development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans, and the District expressly reserves the right to do so.



David Stokes, P.E.
Florida License #66527
MADDEN MOORHEAD & STOKES, LLC
431 E. Horatio Ave., STE 260
Maitland, Florida 32751

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

17B

WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes No

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

Goal 2.1 District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

Goal 3.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: current fiscal year budget with any amendments, most recent financials within the latest agenda package; and annual audit via link to Florida Auditor General website.

Measurement: Previous years' budgets, financials and annual audit, are accessible to the public as evidenced by corresponding documents and link on the CDD's website.

Standard: CDD website contains 100% of the following information: most recent link to annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements, transmit to the State of Florida and publish corresponding link to Florida Auditor General Website on the CDD website for public inspection.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is transmitted to the State of Florida and available on the Florida Auditor General Website, for which a corresponding link is published on the CDD website.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were transmitted to the State of Florida and corresponding link to Florida Auditor General Website is published on CDD website.

Achieved: Yes No

District Manager

Chair/Vice Chair, Board of Supervisors

Print Name

Print Name

Date

Date

WINDWARD PRESERVE

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION

ITEMS

WINDWARD PRESERVE

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION

ITEMS

A

8

Return to:
Monica Arsenault, City Clerk
City of Cocoa
65 Stone Street
Cocoa, Florida 32922

↗ Prepared by: Susan Kane, Forward Planning Mgr.
Taylor Morrison of Florida, Inc.
2600 Lake Lucien Drive, Suite 350
Maitland, Florida 32751

CONSERVATION EASEMENT

THIS DEED OF CONSERVATION EASEMENT ("Conservation Easement") is given this 23rd day of JANUARY, 2026, by Taylor Morrison of Florida, Inc., a Florida corporation ("Grantor") whose mailing address is 2600 Lake Lucien Drive, Suite 350, Maitland, FL 32751 to the City of Cocoa ("Grantee"). As used herein, the term "Grantor" shall include any and all heirs, successors, or assigns of the Grantor, and all subsequent owners of the "Conservation Easement Area" (as hereinafter defined) and the term "Grantee" shall include any successor or assignee of Grantee.

WITNESSETH

WHEREAS, the Grantor is the fee simple owner of certain lands situated in the City of Cocoa, Florida, (the "City") and more specifically depicted and legally described on the location map in Exhibit "A" attached hereto and incorporated herein (the "Property"); and

WHEREAS, the Grantor has applied for and received approval for a final subdivision, entitled Windward Preserve from the City, and the Property constitutes a portion of the lands to be subdivided; and

WHEREAS, the Grantor is agreeable to granting and securing to the Grantee a perpetual Conservation Easement as defined in Section 704.06, Florida Statutes (F.S.), over the Property (also referred to as the "Conservation Easement Area"), which was shown in Grantor's land use applications as being intended to be held in preservation by the subdivision's homeowner's association; and

WHEREAS, Grantor desires to preserve the Conservation Easement Area in perpetuity in its natural condition, or, in accordance with the Permit, in an enhanced, restored, or created condition; and

NOW, THEREFORE, in consideration of the good and valuable consideration provided to the Grantor, the adequacy and receipt of which are hereby acknowledged, Grantor hereby voluntarily grants, creates, conveys, and establishes a perpetual Conservation Easement for and in favor of the Grantee upon the Property which shall run with the land and be binding upon the Grantor, and shall remain in full force and effect forever.

The scope, nature, and character of this Conservation Easement shall be as follows:

1. **Recitals.** The recitals hereinabove set forth are true and correct and are hereby incorporated into and made a part of this Conservation Easement.

2. **Purpose.** It is the purpose of this Conservation Easement to retain land or water areas in their existing, natural, vegetative, hydrologic, scenic, open, or wooded condition and to retain such areas as suitable habitat for fish, plants, or wildlife in accordance with Section 704.06, F.S. The Property included in this Conservation Easement shall be retained and maintained in its preserved or restored condition as provided herein.

To carry out this purpose, the following rights are conveyed to Grantee by this Conservation Easement:

a. To enter upon the Conservation Easement Area at reasonable times with any necessary equipment or vehicles to inspect, determine compliance with the covenants and prohibitions contained in this Conservation Easement, and to enforce the rights herein granted in a manner that will not unreasonably interfere with the use and quiet enjoyment of the Conservation Easement Area by Grantor at the time of such entry; and

b. To proceed at law or in equity to enforce the provision of this Conservation Easement and the covenants set forth herein, to prevent the occurrence of any of the prohibited activities set forth herein, and to require the restoration of such areas or features of the Conservation Easement Area that may be damaged by any activity or use that is inconsistent with this Conservation Easement.

3. **Prohibited Uses.** Except for activities that are permitted or required by the City (which may include restoration, enhancement, maintenance, monitoring activities, or surface water management improvements), any activity on or use of the Conservation Easement Area inconsistent with the purpose of this Conservation Easement is prohibited. Without limiting the generality of the foregoing, the following activities are expressly prohibited in or on the Conservation Easement Area:

a. Construction or placing of buildings, roads, signs, billboards or other advertising, utilities, or other structures on or above the ground;

b. Dumping or placing of soil or other substance or material as landfill, or dumping or placing of trash, waste, or unsightly or offensive materials;

c. Removing, destroying or trimming trees, shrubs, or other vegetation, except:

i. The removal of dead trees and shrubs or leaning trees that could cause damage to property is authorized;

ii. The destruction and removal of noxious, nuisance or exotic invasive plant species as listed on the most recent Florida Exotic Pest Plant Council's List of Invasive Species is authorized;

iii. Activities approved in writing by the Grantee; and

iv. Activities conducted in accordance with a wildfire mitigation plan developed with the Florida Forest Service that has been approved in writing by the Grantee are authorized. No later than thirty (30) days before commencing any activities to implement the approved wildfire mitigation plan, Grantor shall notify Grantee in writing of its intent to commence such activities. All such activities may only be completed during the time period for which the grantee approved the plan.

d. Excavation, dredging, or removal of loam, peat, gravel, soil, rock, or other material substance in such manner as to affect the surface;

e. Surface use except for purposes that permit the land or water area to remain in its natural, restored, enhanced, or created condition;

f. Activities detrimental to drainage, flood control, water conservation, erosion control, soil conservation, or fish and wildlife habitat preservation including, but not limited to, ditching, diking, clearing, and fencing;

g. Acts or uses detrimental to such aforementioned retention of land or water areas; and

h. Acts or uses which are detrimental to the preservation of the structural integrity or physical appearance of sites or properties having historical, archaeological, or cultural significance.

4. **Grantor's Reserved Rights.** Grantor reserves all rights as owner of the Conservation Easement Area, including the right to engage or to permit or invite others to engage in all uses of the Conservation Easement Area that are not prohibited herein and which are not inconsistent the intent and purposes of this Conservation Easement.

5. **No Dedication.** No right of access by the general public to any portion of the Conservation Easement Area is conveyed by this Conservation Easement.

6. **Grantee's Liability.** Grantee's liability is limited as provided in Sections 704.06(10) and 768.28, F.S. Additionally, Grantee shall not be responsible for any costs or liabilities related to the operation, upkeep, or maintenance of the Conservation Easement Area.

7. **Enforcement.** Enforcement of the terms, provisions, and restrictions of this Conservation Easement shall be at the reasonable discretion of Grantee, and any forbearance on behalf of Grantee to exercise its rights hereunder in the event of any breach hereof by Grantor, shall not be deemed or construed to be a waiver of Grantee's rights hereunder. Grantee shall not be obligated to Grantor, or to any other person or entity, to enforce the provisions of this Conservation Easement. The parties agree that, in the event a violation of the terms, provisions, or restrictions of this Conservation Easement occurs, there may not be an adequate remedy at law. Therefore, in addition to any other legal remedies that may be available, it is agreed the parties shall be entitled to seek injunctive relief, including a mandatory injunction. This Conservation Easement shall in no way be considered to limit any other remedy available by law to the Grantee, which shall include nuisance and code enforcement actions to the extent applicable.

8. **Assignment.** Grantee will hold this Conservation Easement exclusively for conservation purposes. Grantee will not assign its rights and obligations under this Conservation Easement except to another organization or entity qualified to hold such interests under the applicable state laws.

9. **Severability.** If any provision of this Conservation Easement or the application thereof to any person or circumstances is found to be invalid, the remainder of the provisions of this Conservation Easement shall not be affected thereby, as long as the purpose of the Conservation Easement is preserved.

10. **Terms and Restrictions.** Grantor shall insert the terms and restrictions of this Conservation Easement in any subsequent deed or other legal instrument by which Grantor divests itself of any interest in the Conservation Easement.

11. **Modifications.** This Conservation Easement may be amended, altered, released, or revoked only by written agreement between the parties hereto or their heirs, assigns, or successors-in-interest, which shall be filed in the public records in Brevard County, Florida.

12. **Recordation.** Grantor shall record this Conservation Easement in timely fashion in the Official Records of Brevard County, Florida, and shall rerecord it at any time Grantee may require to preserve its rights. Grantor shall pay all recording costs and taxes necessary to record this Conservation Easement in

the public records. Grantor will hold Grantee harmless from any recording costs or taxes necessary to record this Conservation Easement in the public records.

13. **Notice.** All notices, demands, requests, consents, approvals or other communications (collectively, "**Notices**") required or permitted to be given hereunder or which are given with respect to this Conservation Easement shall be effective only if in writing and delivered by personal service, or delivered to an overnight courier service with guaranteed next day delivery or mailed by registered or certified mail, return receipt requested, postage prepaid, addressed as follows:

TO GRANTEE:

Attn: City Manager
City of Cocoa, Florida
65 Stone Street
Cocoa, FL 32922

TO GRANTOR:

Taylor Morrison of Florida, Inc.
2600 Lake Lucien Dr., Ste. 350
Maitland, FL 32751
Attn: Julie Salvo, Vice President
Email: JSalvo@TaylorMorrison.com

COPY TO:

Shannon Shepphard, VP, Deputy General Counsel
Taylor Morrison of Florida, Inc.
by Email: SShepphard@TaylorMorrison.com

or to such other address as such party shall have specified most recently by like Notice. Any Notice given as provided herein shall be deemed received as follows: if delivered by personal service, on the date so delivered; if delivered to an overnight courier service, on the business day immediately following delivery to such service; and if mailed, on the third business day after mailing.

14. **Governing Law and Venue.** This Conservation Easement shall be governed by the laws of the State of Florida. Venue for all disputes shall be properly placed in Brevard County, Florida, for state court actions or the Middle District of Florida, Orlando Division, for federal court actions.

15. **Attorney's Fees.** In the event any action or suit is instituted to enforce any provision of this Conservation Easement, the prevailing party shall be entitled to reasonable attorney's fees and expert fees at trial and on appeal incurred in any way in connection with the matter.

TO HAVE AND TO HOLD unto Grantee forever. The covenants, terms, conditions, restrictions, and purposes imposed with this Conservation Easement shall be binding upon Grantor, and shall continue as a servitude running in perpetuity with the Conservation Easement Area.

Grantor hereby covenants with Grantee that Grantor is lawfully seized of said Conservation Easement Area in fee simple; that the Conservation Easement is free and clear of all encumbrances that are inconsistent with the terms of this Conservation Easement; all mortgages and liens on the Conservation Easement Area, if any, have been subordinated to this Conservation Easement; that Grantor has good right and lawful authority to convey this Conservation Easement; and that it hereby fully warrants and defends record title to the Conservation Easement Area hereby conveyed against the lawful claims of all persons whomsoever.

IN WITNESS WHEREOF, Grantor and Grantee set their respective hands on the day and year above written.

Signed, sealed and delivered in the presence of: Two witnesses required by Florida Law

WITNESSES:

[Signature]
Print Name: Richard G. Machnic
Address: 2600 Lk Lucien Dr Ste 350
Maitland, FL 32751

[Signature]
Print Name: Anabelle Ferroni
Address: 2600 Lake Lucien Dr #350
Maitland, FL 32751

GRANTOR: Taylor Morrison of Florida, Inc., a Florida corporation

[Signature]
By: JULIE SAVO
its VICE PRESIDENT
2600 Lake Lucien Drive, Suite 350,
Maitland, FL 32751

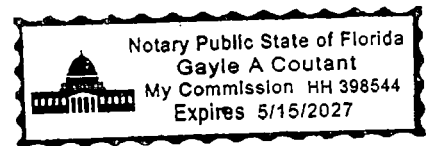
Dated: DECEMBER 4, 2025

STATE OF FLORIDA

COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of () physical presence or () online notarization, this 4th day of DECEMBER, 2025 by JULIE SAVO, as VICE PRESIDENT of TAYLOR MORRISON OF FLORIDA, INC., who is personally known to me or who has produced N/A as identification.

[Signature]
Notary Public
PRINT/TYPE NAME: GAYLE A. COUTANT
Notary Public in and for the County and State last aforesaid.
My Commission Expires: 05/15/2027
Serial No., if any: #4378544



WITNESSES:

CITY OF COCOA, FL

[Signature]
Print Name: Breanna Farley

[Signature]
City Manager

Address: 65 Stone St., Cocoa, FL 32922

Date: 1/23/2026

[Signature]
Print Name: Monica Arsenault

Address: 65 Stone St., Cocoa, FL 32922

STATE OF FLORIDA

COUNTY OF BREVARD

The foregoing instrument was acknowledged before me by means of () physical presence or () online notarization, this 23 day of January, 2026 by Stockton White as City Manager of Cocoa, who is personally known to me or who has produced _____ as identification.

[Signature]
Notary Public

PRINT/TYPER NAME: Monica Arsenault

Notary Public in and for the County and State last aforesaid.

My Commission Expires: 6-16-28

Serial No., if any: _____



MONICA ARSENAULT
Commission # HH 498592
Expires June 16, 2028

EXHIBIT A
LEGAL DESCRIPTION AND DEPICTION OF CONSERVATION EASEMENT AREA
(PROPERTY)

TRACTS W1, W2, W3/W4, W-5 AND TRACTS WB1, WB2, WB3/WB4 AND WB5 OF WINDWARD PRESERVE, ACCORDING TO THE PLAT THEROF AS RECORDED IN PLAT BOOK 78, PAGES 63, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA (the "Property").

WINDWARD PRESERVE

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION

ITEMS

B



Lighting Services Agreement P-000131 Windward Preserve PH1 & PH2

THIS LIGHTING SERVICES AGREEMENT (“Agreement”) is entered into by and between **Duke Energy One, Inc.**, a Delaware corporation, having a physical address at 3300 Exchange Place, Lake Mary, FL 32746 (Duke) and **Windward Preserve CDD** a Florida corporation having a physical address at **2600 Lake Lucien Dr, Suite 350, Maitland, FL 32751** (Customer). Duke and Customer are hereinafter each referred to as a “Party” and collectively as the “Parties.”

WHEREAS, Customer desires for Duke to provide lighting equipment and services as a managed service (“Services”) to Customer at one or more of its locations (each a “Site”) as defined and set forth in the applicable Exhibits which shall be attached to this Agreement from time to time; and

WHEREAS, Duke is willing to provide certain specified equipment and the Services in accordance with the terms and conditions defined below.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

1. **Scope of Services.** Duke shall provide various Services from time to time, including all of the following: (a) the installation of equipment as identified in an applicable Exhibit (the “Equipment”); (b) the operation of the Equipment; and/or (c) the maintenance, repair and replacement of the Equipment. The Services to be provided by Duke shall be described in an applicable Exhibit to this Agreement.
2. **Exhibits to the Agreement.** Each Exhibit shall be signed by both Parties. All Exhibits executed by the Parties that reference this Agreement are incorporated into this Agreement by reference and intended to be binding on the Parties hereto.
3. **Payment.** Duke’s compensation for the Services shall be described in the applicable Exhibit. Duke will bill Customer monthly or as Services are performed. Invoices shall be due and payable on terms specified in the applicable Exhibit. Overdue amounts shall be subject to a late fee each month equal to a percentage specified in the Exhibit for any unpaid balance.
4. **Term and Termination.**
 - A. The term of this Agreement shall continue for so long as any Exhibit remains in force and effect. Each Exhibit may specify a term for the provision of Services as specified in the applicable Exhibit (the “Exhibit Term”) to continue after the Commencement Date (as defined in the applicable Exhibit). This Agreement and each such Exhibit shall continue in force and effect unless otherwise terminated as provided herein. If either Party breaches any material provision of this Agreement or an Exhibit, including payment obligations, which material breach remains uncured for a period of thirty (30) days following receipt of written notice, the non-breaching Party may terminate this Agreement and such Exhibit and exercise all available remedies including, in the event of breach by the Customer, immediate removal by Duke of all its Equipment.

Customer shall have the right to terminate this Agreement by (a) providing a minimum of ninety (90) days written notice prior to termination; and (b) paying the termination fee (“Termination Fee”) specified in the applicable Exhibit. In addition to the Termination Fee, the Customer also shall pay the then current value of the Equipment at the Fair Market Value of the Equipment as

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determined pursuant to Section 4.D. below. In the event of any such termination, Duke shall be paid for all Services provided prior to the effective date of termination in addition to the applicable Termination Fee. Upon Duke's receipt of payment in full of all of Customer's payment obligations, including the applicable Termination Fee and the Fair Market Value of the Equipment, all of Duke's right, title and interest in the Equipment shall transfer to Customer, "AS IS, WHERE IS" with no Duke warranty, express or implied, concerning the operation or maintenance of the Equipment after the transfer of title to the Customer. Customer agrees to indemnify Duke from any and all claims, obligations and liabilities arising from such Equipment after such termination date.

- B. Each Exhibit also shall be terminated immediately upon the occurrence of: (i) insolvency of either of the Parties, and (ii) changes in laws, regulations or governmental restrictions which would make the providing of the applicable Services impossible or impractical for Duke, or (iii) any act of Customer challenging or conflicting with Duke's title to or rights in the Equipment.
- C. Duke may terminate this Agreement for its convenience and benefit by providing at least ninety (90) days prior written notice to Customer. Such termination by Duke shall not relieve Customer of Customer's obligation to pay Duke for Services performed up to the date of termination. Upon such termination, Customer shall own the Equipment on an "AS IS" basis and agrees to indemnify Duke Energy from any and all claims, obligations and liabilities arising from such Equipment after such termination date.
- D. At least ninety (90) days prior to the expiration of the Exhibit Term of each Exhibit or any extensions, Customer shall send notice to Duke of its choice of the options indicated below. If Customer fails to issue such notice in a timely manner, or if the option selected by Customer is not accomplished within a period not to exceed sixty (60) days after the date Customer's notice is received, Duke may, at its option and in Duke's sole discretion, abandon the Equipment in place. Such abandonment will serve to transfer title and all rights and obligations incident thereto to Customer. Customer agrees to accept title to any Equipment so abandoned on an "AS IS, WHERE IS" basis. With the issuance of timely notice, Customer has the option to:
- (i) Request that Duke remove the Equipment from the Site, solely at Customer's expense and at no cost or expense to Duke; or
 - (ii) Enter into a new Exhibit under the terms agreeable to both Parties in each Party's discretion.

As used in this Section, including the circumstances of Customer's termination of an Exhibit before the Exhibit Term has expired under Section 4.B., the term "**Fair Market Value**" shall mean the price which a willing buyer (who is neither a lessor (whether or not in possession), nor lender (whether or not in possession) nor a used equipment dealer) would pay for the Equipment in an arm's length transaction to a willing seller under no compulsion to sell; provided however, that in such determination:

- (i) the Equipment shall be assumed to be in the condition in which it is required to be maintained and returned under this Agreement.
- (ii) the Equipment will be valued on an installed and in place basis; and
- (iii) costs of removal of the Equipment from the current location shall not be a deduction from such valuation.

If the Parties are not able to agree on the Fair Market Value at least sixty (60) days prior to the expiration of the Exhibit Term or sixty (60) days prior to the early termination date elected by

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Customer under Section 4.B., Duke and customer shall agree upon an independent appraiser (reasonably acceptable to Duke and Customer) to determine the Fair Market Value, and that determination shall be final, binding and conclusive on both Parties. Duke and Customer shall equally share all costs associated with any such appraisal.

5. **Customer's Duties.** Customer shall provide reasonable access to the Site at all times for Duke to perform the Services, including access for all vehicles (including, but not limited to, cranes and other heavy construction vehicles), tools, materials and supplies reasonably required for maintenance of the Equipment. Customer shall provide a location on the Site for installation of Equipment, as well as reasonable lay-down area to store parts and perform the Services. Any additional costs incurred by Duke due to inadequate access to the Site shall entitle Duke to an equitable adjustment in its installation schedule and the compensation. Customer shall promptly furnish Duke with all information necessary for Duke to perform the Services, and Duke shall be entitled to rely upon such information. Duke shall have the right to suspend Services or adjust the schedule accordingly due to inadequate access to the Site, if any necessary information is not promptly provided, or if the safety of any person or property might be jeopardized by continuing with the Services.
6. **Ownership Rights.** Duke shall retain title to all Equipment provided by Duke pursuant to this Agreement, including all enhancements and accessories thereto, notwithstanding the fact that the Equipment or any part thereof may become in any manner attached to, embedded in or resting on any real property or building of Customer. Customer shall take no affirmative actions that result in the Equipment, and all enhancements and accessions thereto, being encumbered by any liens, encumbrances, or claims of any kind. To evidence Duke's right, title and interest in and to the Equipment, Duke intends to file UCC-1 financing statements in such jurisdictions as Duke determines are reasonably necessary. In order to secure the due payment and performance of all of the indebtedness, liabilities and obligations, whether now existing or hereafter arising, of Customer to Duke, under this Agreement (including all schedules and Exhibits), including, without limitation, payment of the Termination Fee and Fair Market Value of equipment. Customer hereby grants to Duke a lien on and security interest in the Equipment and in all accessions and additions thereto and all substitutions and replacements thereof and all proceeds of the foregoing, including, without limitation, insurance proceeds. Customer hereby authorizes Duke, at Duke's expense, to file and record UCC-1 financing statements, continuation statements and such other notices and documents as may be necessary indicating the interest of Duke in the Equipment and/or to perfect, confirm, maintain or protect such security interest. Further, Customer agrees to execute and deliver to Duke such other instruments and documents as Duke shall reasonably request to evidence such interest of Duke in the Equipment and to perfect, confirm, maintain or protect such security interest. Customer shall not make any alterations, additions or improvements to the Equipment without Duke's prior written consent. Upon transfer of the Equipment to Customer or upon any termination of this Agreement or an Exhibit, Duke agrees to terminate any UCC-1 financing statements filed to secure Duke's interest in the Equipment within twenty (20) days after request by Customer.
7. **Financial Condition.** If Customer's financial condition declines in any material respect at any time during any Exhibit Term, such that Duke has reasonable grounds for concerns about its Equipment or Customer's ability to perform any of its obligations under this Agreement or an applicable Exhibit, Duke may request, in writing, and subject to a confidentiality agreement being in full force and effect, that Customer provide annual audited financial statements prepared in accordance with generally accepted accounting principles ("GAAP") and quarterly unaudited consolidated financial statements prepared in accordance with GAAP (subject to normal year-end adjustments and the omission of footnotes) within one hundred twenty (120) days after the end of each fiscal year and 60 days after the end of each fiscal quarter, as applicable, and in each case fairly presenting the financial condition of the Customer, and certified by the chief financial officer or other appropriate officer of the applicable entity; provided, however, in the event such entity is

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required to make its annual audited and quarterly unaudited financial statements available to the public, then Duke shall use public sources to obtain such information.

8. **Safety.** Customer will ensure that all Occupational Safety and Health Act requirements are adhered to for the area of the Site where any Equipment, in support of the Services, is stored or situated while Customer is performing work on the Site. Duke will ensure that all Occupational Safety and Health Act requirements are adhered to during construction, installation, maintenance, repair and replacement of the Equipment at the Customer's Site. Customer shall promptly notify Duke of any events or problems, other than that of a routine nature, relating to the operation and maintenance of the Equipment, which come to Customer's attention. Customer shall not permit its employees, contractors or others to tamper with, adjust, or change any of the Equipment.
9. **Warranty.** Duke shall perform the Services (i) in a professional, safe, diligent, and workmanlike manner consistent with the highest industry standards, (ii) free of material defects and errors, (iii) in compliance with all applicable laws, rules, permits, approvals, codes, regulations, and ordinances, and (iv) in such a way as to minimize unreasonable interference with the operation of the Customer's Site. Duke shall obtain all federal, state, local and municipal permits, licenses and approvals required in connection with any construction, installation, or maintenance work. The Equipment provided by Duke shall be in good working order and free of material defects and errors. Except as otherwise provided in this Agreement or any applicable Exhibit, Duke makes no other warranties or representations, whether statutory, express, or implied.

WITH REGARD TO EQUIPMENT PROVIDED BY DUKE FOR CUSTOMER IN CONNECTION WITH DUKE'S PERFORMANCE OF THIS AGREEMENT, THE ONLY WARRANTIES APPLICABLE TO THE EQUIPMENT ARE THOSE WARRANTIES, IF ANY, PROVIDED IN THIS AGREEMENT, ANY APPLICABLE EXHIBIT, AND THOSE MADE BY THE APPLICABLE MANUFACTURERS OF SUCH EQUIPMENT. DUKE EXPRESSLY DISCLAIMS ALL OTHER WARRANTIES, WHETHER STATUTORY, EXPRESS, OR IMPLIED, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

10. **Limitation of Liability.** EXCEPT FOR DUKE'S INDEMNIFICATION OBLIGATIONS IN SECTION 19 BELOW, DUKE'S TOTAL CUMULATIVE LIABILITY FOR CLAIMS OF ANY KIND WHETHER BASED ON CONTRACT, TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY), UNDER ANY WARRANTY OR OTHERWISE, FOR ANY LOSS OR DAMAGE RELATING TO THIS AGREEMENT OR THE PERFORMANCE OF THE SERVICES, SHALL IN NO CASE EXCEED THE TOTAL AMOUNT OF FEES FOR THE SERVICES AND EQUIPMENT, INCLUDING MONTHLY FEES AND ANY CAPITAL CONTRIBUTION, DEPOSIT OR OTHER CONSTRUCTION FEES ACTUALLY PAID BY CUSTOMER TO DUKE DURING THE TWELVE (12) MONTHS PERIOD IMMEDIATELY PRECEDING THE EVENT GIVING RISE TO SUCH LIABILITY, AND CUSTOMER HEREBY RELEASES DUKE FROM ANY LIABILITY IN EXCESS OF SUCH AMOUNT. THIS MONETARY LIMITATION SHALL SURVIVE THE FAILURE OF ANY EXCLUSIVE REMEDY.

NEITHER DUKE NOR CUSTOMER SHALL BE LIABLE, WHETHER BASED ON CONTRACT, TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY), UNDER ANY WARRANTY OR OTHERWISE RELATING TO THE SERVICES OR THIS AGREEMENT, FOR ANY CONSEQUENTIAL, INDIRECT, SPECIAL OR INCIDENTAL LOSS OR DAMAGE, ANY DAMAGE TO OR LOSS OF ANY PROPERTY OR EQUIPMENT, OR ANY LOSS OF USE OF PROPERTY OR EQUIPMENT.

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ALL OF THE PROVISIONS OF THIS AGREEMENT PROVIDING FOR LIMITATION OF OR PROTECTION AGAINST LIABILITY OF DUKE SHALL ALSO PROTECT ITS DIRECTORS, OFFICERS, EMPLOYEES, SUBCONTRACTORS, AND AFFILIATES, AND SHALL APPLY REGARDLESS OF THE FAULT, NEGLIGENCE OR STRICT LIABILITY OF DUKE, ITS DIRECTORS, OFFICERS, EMPLOYEES, SUBCONTRACTORS, OR AFFILIATES.

THE PROVISIONS OF THIS SECTION 10 SHALL APPLY NOTWITHSTANDING ANY OTHER PROVISION OF THIS AGREEMENT.

11. **Protection of Equipment.** Customer shall protect the Equipment from and shall be liable for loss or damage to the Equipment while the Equipment is on Customer's property, resulting from the gross negligence or intentional misconduct of Customer, vandalism or weather-related damage.
12. **Assignment; Subcontracting.** This Agreement shall inure to the benefit of and be binding on the Parties and their successors and assigns. Neither Party shall assign all or any portion of this Agreement without the prior written consent of the other Party, except that either Party may assign the Agreement without such consent to its successor by merger, or to an entity acquiring all or substantially all of its assets or to its parent or a wholly owned subsidiary; provided however, following an assignment to a parent or other subsidiary, the assigning Party shall remain liable for the performance of this Agreement by such parent or subsidiary. Duke may use subcontractors to perform the Services, but Duke shall continue to be responsible for the performance of the Services.
13. **Site Ownership.** Customer represents that it (i) owns the Site or has an easement interest in the Site for use of the Site and installation of the Equipment on the Site, and (ii) is authorized to bind and does bind (or will bind prior to the occurrence of any loss or damage thereto) all persons or entities currently having, or acquiring in the future any legal or equitable interest or right to occupy the Site, to the releases and limitations of liability set forth in this Agreement. If Customer fails to bind to this limitation any third party having, or hereafter acquiring, any interest in the Site, Customer agrees to indemnify, defend and hold Duke harmless from and against such liability to the extent that it would cause Duke's total liability to exceed the limit of liability stated in this Agreement.
14. **Waiver.** The failure of either Party to insist upon performance of any term or condition of this Agreement or to exercise any right hereunder on one or more occasions shall not constitute a waiver or relinquishment of its right to demand future performance of such term or condition, or to exercise such a right in the future.
15. **Confidentiality.** Information disclosed by either Party to the other may include confidential or proprietary information of such Party or third parties to whom it is bound by written obligations of confidentiality ("Confidential Information"). If such Confidential Information is specifically labeled as proprietary or confidential, the Party receiving such Confidential Information shall keep it in confidence and shall not disclose it to any third party for a period ending two (2) years after completion of the applicable Services. Neither Party shall be obligated to maintain the confidentiality of any Confidential Information if: (a) the information was in the receiving Party's possession or was known to the receiving Party prior to its receipt from the other Party and the receiving Party was under no legal obligation to protect the confidentiality of such information; (b) the information is independently developed by the receiving Party without the utilization of the Confidential Information; (c) the information is or becomes public knowledge without the fault of the receiving Party; (d) the information is or becomes available to the receiving Party from another source without breach of any legal obligation to protect such information; or (e) the information is further disclosed by the receiving Party pursuant to a legal or other governmental requirement and the receiving Party gives reasonable prior notice to the disclosing Party of such legal or other government requirement to make such further disclosure, promptly in writing, and prior to making

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- any such disclosure, so that the disclosing Party may seek and obtain appropriate relief to limit or narrow disclosure and to obtain a protective order to prevent publication.
16. **Delays.** In no event shall Duke be responsible for any damages arising out of any failure to perform or delay due to any cause beyond Duke's reasonable control, including but not limited to riot, war, public emergency, pandemic, fire, earthquake, acts of God, governmental restrictions, labor disturbances, strikes, delays in delivery of Equipment, or any act or failure to act by Customer or any third party. In such an event, Duke shall be entitled to an extension of time necessary to overcome the cause of the failure to perform or delay.
 17. **Survival; Severability.** All Sections of this Agreement providing for indemnification, confidentiality or limitation of liability shall survive termination, cancellation or expiration of this Agreement or any Exhibit to this Agreement. If any provision, or part thereof, of this Agreement shall be held to be invalid or unenforceable for any reason, the invalid provision or part thereof shall be stricken from the Agreement, and the remainder of the Agreement or provision shall be valid and enforceable to the fullest extent permitted by law.
 18. **No Publication.** Customer shall not use Duke's name or the fact that Duke is performing Services for Customer in any press releases, media statements or public communications or otherwise publicize this Agreement without Duke's prior written consent. Customer shall not use Duke's (including its subsidiaries and affiliates) name, logos, trademarks, service marks, trade names or trade secrets in any way without Duke's prior written consent, and Duke shall not be deemed to have granted Customer a license of, or granted Customer any rights in, any of the foregoing by entering into this Agreement.
 19. **Insurance.** Duke represents and warrants that it has met all requirements under Florida law with regard to workers' compensation and automobile liability coverage. Duke is self-insured for workers' compensation, automobile liability and general liability coverage.
 20. **Indemnification.** Duke shall indemnify, defend, protect, and hold harmless Customer, Customer's successors and assigns, and their respective members, managers, officers, directors, shareholders, employees, representatives, affiliates, attorneys, and agents from and against any and all claims, liabilities, and expenses (including litigation costs and reasonable attorney's fees) relating to accidents, injuries, loss, or damage of or to any person or property but only to the extent such claims, liabilities, and expenses arise from or are alleged to arise from the negligence or intentional misconduct of Duke or others acting on behalf of Duke in connection with the construction, installation, maintenance, repair, and replacement of the Equipment or other Services at the Customer's Site; provided, however, the foregoing shall not apply to the extent any claims, liabilities, and expenses arise from or are caused by the sole or concurring negligence or intentional misconduct on the part of Customer or others acting on behalf of Customer.
 21. **Notices.** Any notice required to be given pursuant to the terms and provisions hereof shall be in writing and shall be sent by certified or registered mail to the Parties at:

Duke Energy One, Inc.
3300 Exchange Place
Lake Mary, FL 32746

Windward Preserve CDD
2600 Lake Lucien Dr., Suite 350
Maitland, FL 32751

Attn: Dennis Bonet

Attn: Nora Schuster

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- 22. **Entire Agreement.** The Parties acknowledge that this Agreement and all Exhibits agreed to by the Parties constitute the entire agreement between the Parties and supersede all previous agreements and understandings concerning the Services. The terms and conditions of any purchase order or the like issued by Customer are superseded by the terms and conditions of this Agreement.
- 23. **Counterparts; Facsimile and PDF signatures.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Execution by either facsimile signature or photocopy signature embodied in a pdf executed document shall be deemed to be (and shall have the same effect as) execution by original signature; provided however, the original signature must be transmitted to the other Party within five (5) calendar days following submission of a facsimile or pdf photocopied signature.
- 24. **Governing Law.** This Agreement shall be governed by the internal laws (as opposed to the conflict of law provisions) of the State of Florida.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives as of the date first above written.

• **DUKE ENERGY ONE, INC.**

Windward Preserve CDD

By: _____
Dennis Bonet

Title: Manager, Outdoor Lighting Sales

Date: _____

By: Upra Schuster

Title: CHAIR

Date: 3/10/2024

Exhibit Number 1

- This **EXHIBIT NUMBER 1 (“Exhibit 1”)** is entered into as of the (“Effective Date”) by and between **Windward Preserve CDD (“Customer”)** and **Duke Energy One, Inc. (“Duke”)**. This Exhibit is issued pursuant to the Lighting Services Agreement dated as of 2-9-2026 which is hereby incorporated in Exhibit 1 by reference and shall be governed by the terms and conditions set forth therein. However, in the event of any conflict between the terms and conditions of the Lighting Services Agreement and this Exhibit 1, this Exhibit 1 shall prevail.

Duke and Customer intend for Duke to construct and install the Equipment at the Site in accordance with the lighting plans set forth in Exhibit A attached hereto; provided, however, the lighting plans subject to revision upon mutual agreement of Duke Energy and customer.

Scope of Services:

Duke shall design, procure, construct, install, own, maintain, repair, and replace the roadway lighting fixtures and related equipment (“Equipment”) at Customer’s facility located at 5010 James Rd., Cocoa, FL 32926 (“Site”) to provide the Equipment and Services as a managed service for the Exhibit Term defined below.

Duke shall provide the labor, supervision, equipment, materials and transportation necessary for the design, procurement, construction, installation, maintenance, repair, and replacement of the Equipment at the Customer’s Site (the “Services”). Customer shall provide, at no cost to Duke, any plans, specifications, drawings, or information that may be necessary or useful in the performance of the Services that are in Customer’s possession.

Customer acknowledges that Duke Energy uses and designs lighting to meet Illumination Engineering Society (IES) lighting standards and municipal lighting ordinances. Customer may assume responsibility for lower standards by providing a supplementary waiver.

Customer accepts responsibility for any potential Site conflicts interfering with lighting delivery. In case Customer chooses solar lighting products, Customer understands and acknowledges that solar lighting requires direct sunlight. Customer accepts responsibility for tree locations and maintenance or other conflicts that may interfere with solar collection.

The Equipment shall only be approved for use by Customer upon: (i) completion of installation, (ii) connection to electric facilities if applicable and (iii) testing by Duke. Duke shall test the Equipment to ensure that it is in proper working order. Customer is responsible for electrical services if applicable. The Exhibit Term will begin on the date the installation is complete and the Equipment has been successfully tested by Duke (“Commencement Date”). In the event Customer is unable to provide a time for the Equipment to be tested within thirty (30) days immediately following completion of the installation activities, the Commencement Date will be established as the 31st day following completion of installation. Duke shall confirm the Commencement Date in writing in such form as may be reasonably requested by Customer at any time after the Commencement Date has occurred.

Warranty and Maintenance:

Duke shall provide warranty service and maintenance for proper operation of light fixtures, poles, and related equipment. Not covered under this Agreement are non-operation due to loss of electrical source voltage supply if applicable or physical damage to light fixtures and related equipment due to vehicle

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impact, vandalism, or acts of nature. Necessary repairs or replacement will be billable based on labor, material and equipment required.

Equipment to be Installed per Photometric Plan 9-12-2025

Quantity	Product Description
17	PH1 260W RetroFlex Solar System with 40W Lantern mounted at 12' with decorative base
30	PH1 RW260 RetroFlex Solar System with 40W Roadway mounted at 20' with decorative base
73	PH2 260W RetroFlex Solar System with 40W Lantern mounted at 12' with decorative base

Additional Information:

- Permits or associated fees are not included.
- Site restoration including landscape or irrigation removal, replacement or repair is excluded.

Customer Responsibilities:

Customer will be responsible for the coordination of the following pertaining to the installation and testing of the Services or Equipment.

1. **Provide best available drawings of the existing facilities at the Site.**
2. **Provide reasonable and timely access to the Site.**
3. **Obtain necessary approvals and perform all coordination and communications as required of property owner and/or building tenants to allow Duke to perform its obligations under this Exhibit, if Customer is not the Site owner.**
4. **Customer shall be responsible for staking lighting locations within townhome communities and /or apartment buildings in reasonable conformity with the approved photometric layout.**
5. **Provide an acceptable date for testing the Equipment within thirty (30) days of the completion of installation activities.**
6. **Make payment for repairs due to vandalism at Duke's cost invoiced to Customer for Duke's time and material.**

Compensation and Term:

Duke will provide the Services to the Customer for a firm monthly fee of \$4739.00 (Four thousand Seven hundred Thirty Nine) per month plus applicable taxes for two hundred and forty (240) months (“**Exhibit Term**”) as detailed in the Statement of Work. The Exhibit Term will begin on the date the installation is complete and Equipment has been commissioned (“**Commissioning Date**”). Customer agrees to pay \$0 as a construction-related payment prior to commencement of construction. At the end of the Exhibit Term, ownership of the Equipment will transfer to the Customer at no additional cost to the Customer. Upon termination of the Exhibit Term the Customer may elect to authorize a maintenance service agreement with Duke for the light fixtures at a rate to be negotiated in good faith.

All payments will be due and payable within thirty (30) days of the date of the invoice, including the payment of any applicable Termination Fee (defined below). Overdue amounts will be assessed a late payment charge of 1.5% each month for any unpaid balance, or as set forth under Part VII, Chapter 218, Florida Statutes, known as the Florida Prompt Payment Act, if Customer is a local government entity.

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IN WITNESS WHEREOF, the Parties have caused this **Exhibit 1** to be executed by their duly authorized representatives as of the date first above written.

Windward Preserve CDD

Duke Energy One, Inc.

By: Nora Schuster
(type/print): Nora Schuster
Title: CHAIR
Phone: 407-725-3146

By: _____
(type/print): Dennis Bonet
Title: Manager, Outdoor Lighting Sales
Phone: (407) 942-9368

Acceptance Certificate

- **Windward Preserve CDD.**, a Florida corporation (Customer) agrees that the Equipment provided by Duke in **Exhibit 1** of the Lighting **Services Agreement** executed by the Parties has:
 - i. been completely installed,
 - ii. been properly energized, and
 - iii. successfully completed and passed testing by Duke.

Customer acknowledges that the Equipment has been installed at 16701 N Cleveland Ave, North Fort Myers, FL 33903 (“Site”) in accordance with the standards/parameters as established in the **Exhibit 1**.

The acceptance date of the Equipment provided under **Exhibit 1** to the **Lighting Services Agreement** is _____.

Windward Preserve CDD

By: Nora Schuster
Nora Schuster

Title: *CHAIR*

DUKE ENERGY ONE, INC.

By: _____
Dennis Bonet

Title: Manager, Outdoor Lighting Sales

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
FEBRUARY 28, 2026**

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
FEBRUARY 28, 2026**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 5,407	\$ -	\$ -	\$ 5,407
Investments				
Reserve	-	128,772	-	128,772
Capitalized interest	-	107,359	-	107,359
Construction	-	-	355	355
Interest	-	102	-	102
Due from Landowner	20,272	-	-	20,272
Prepaid expense	850	-	-	850
Total assets	<u>26,529</u>	<u>236,233</u>	<u>355</u>	<u>263,117</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 13,525	\$ -	\$ -	\$ 13,525
Due to Landowner	-	6,456	-	6,456
Landowner advance	6,000	-	-	6,000
Total liabilities	<u>19,525</u>	<u>6,456</u>	<u>-</u>	<u>25,981</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred receipts	20,272	-	-	20,272
Total deferred inflows of resources	<u>20,272</u>	<u>-</u>	<u>-</u>	<u>20,272</u>
Fund balances:				
Restricted for:				
Debt service	-	229,777	-	229,777
Capital projects	-	-	355	355
Unassigned	(13,268)	-	-	(13,268)
Total fund balances	<u>(13,268)</u>	<u>229,777</u>	<u>355</u>	<u>216,864</u>
Total liabilities, deferred inflows of resources and fund balances	<u>26,529</u>	<u>236,233</u>	<u>355</u>	<u>263,117</u>
Total liabilities and fund balances	<u>\$ 26,529</u>	<u>\$ 236,233</u>	<u>\$ 355</u>	<u>\$ 263,117</u>

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED FEBRUARY 28, 2026**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	\$ -	\$ 15,579	\$ 202,040	8%
Interest and miscellaneous	-	31	-	N/A
Total revenues	<u>-</u>	<u>15,610</u>	<u>202,040</u>	8%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording	4,000	20,000	48,000	42%
Legal	-	-	25,000	0%
Engineering	-	-	2,000	0%
Audit	-	-	5,500	0%
Arbitrage rebate calculation*	-	-	500	0%
Dissemination agent*	167	833	2,000	42%
EMMA software service	-	-	2,000	0%
Trustee*	-	-	5,500	0%
Telephone	17	83	200	42%
Postage	-	10	500	2%
Printing & binding	41	208	500	42%
Legal advertising	241	242	1,750	14%
Annual special district fee	-	175	175	100%
Insurance	-	5,565	6,000	93%
Contingencies/bank charges	86	407	1,500	27%
Website hosting & maintenance	-	-	705	0%
Website ADA compliance	-	-	210	0%
Total professional & administrative	<u>4,552</u>	<u>27,523</u>	<u>102,040</u>	27%
Field operations				
Misc. field operations	-	-	100,000	0%
Total field operations	<u>-</u>	<u>-</u>	<u>100,000</u>	0%
Total expenditures	<u>4,552</u>	<u>27,523</u>	<u>202,040</u>	14%
Excess/(deficiency) of revenues over/(under) expenditures	(4,552)	(11,913)	-	
Fund balances - beginning	(8,716)	(1,355)	-	
Fund balances - ending	<u>\$ (13,268)</u>	<u>\$ (13,268)</u>	<u>\$ -</u>	

*These items will be realized when bonds are issued

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2026**

	Current Month	Year To Date
REVENUES		
Interest	\$ 733	\$ 4,165
Total revenues	733	4,165
EXPENDITURES		
Debt service		
Interest	-	36,812
Cost of issuance	-	6,750
Total expenditures	-	43,562
Excess/(deficiency) of revenues over/(under) expenditures	733	(39,397)
Fund balances - beginning	229,044	269,174
Fund balances - ending	\$ 229,777	\$ 229,777

**WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2021
FOR THE PERIOD ENDED FEBRUARY 28, 2026**

	Current Month	Year To Date
REVENUES		
Interest	\$ -	\$ 5
Total revenues	-	5
EXPENDITURES		
Total expenditures	-	-
Excess/(deficiency) of revenues over/(under) expenditures	-	5
Fund balances - beginning	355	350
Fund balances - ending	\$ 355	\$ 355

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT
MINUTES OF MEETING
WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Windward Preserve Community Development District held a Public Hearing and Regular Meeting on June 24, 2025 at 11:00 a.m., at the Brevard County Government Center (Atlantic Room, Third Floor), 2725 Judge Fran Jamieson Way, Viera, Florida 32940.

Present:

Susan Kane	Chair
Nora Schuster	Vice Chair
Tyler Harding	Assistant Secretary

Also present:

Andrew Kantarzhi	District Manager
Jere Earlywine (via telephone)	District Counsel
David Stokes (via telephone)	Interim District Engineer
Andrea Fidler (via telephone)	Taylor Morrison

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Kantarzhi called the meeting to order at 11:02 a.m. Supervisors Kane, Schuster and Harding were present. Supervisors LaRue and Nesov were absent.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

**Acceptance of Resignation of Kevin LaRue
[Seat 4]**

On MOTION by Ms. Schuster and seconded by Ms. Kane, with all in favor, the resignation of Kevin LaRue from Seat 4, was accepted.

FOURTH ORDER OF BUSINESS

**Consider Appointment of Andrea Fidler to
Fill Unexpired Term of Seat 4; Term Expires
November 2026**

Ms. Schuster nominated Andrea Fidler to fill Seat 4. No other nominations were made.

On MOTION by Ms. Schuster and seconded by Ms. Kane, with all in favor, the appointment of Andrea Fidler to fill Seat 4, was approved.

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- **Administration of Oath of Office to Andrea Fidler (the following to be provided under separate cover)**

The Oath of Office will be administered to Andrea Fidler at or before the next meeting.

A. Required Ethics Training and Disclosure Filing

- **Sample Form 1 2023/Instructions**

B. Membership, Obligations and Responsibilities

C. Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees

D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other local Public Officers

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2025-07, Electing and Removing Officers of the District and Providing for an Effective Date

Mr. Kantarzhi presented Resolution 2025-07. Ms. Kane nominated the following:

Nora Schuster	Chair
Susan Kane	Vice Chair
Tyler Harding	Assistant Secretary
George Nesov	Assistant Secretary
Andrea Fidler	Assistant Secretary

No other nominations were made.

This Resolution removes the following from the Board:

Kevin LaRue	Assistant Secretary
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The following The following prior appointments by the Board remain unchanged by this Resolution:

Craig Wrathell	Secretary
Andrew Kantarzhi	Assistant Secretary
Cindy Cerbone	Assistant Secretary
Craig Wrathell	Treasurer
Jeffrey Pinder	Assistant Treasurer

On MOTION by Mr. LaRue and seconded by Mr. Harding, with all in favor, Resolution 2025-07, Electing and Removing Officers of the District, as nominated, and Providing for an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS

Public Hearing on Adoption of Fiscal Year 2025/2026 Budget

A. Affidavit of Publication

B. Consideration of Resolution 2025-08, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date

Mr. Kantarzhi presented Resolution 2025-08. He reviewed the proposed Fiscal Year 2026 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year 2025 budget, and explained the reasons for any changes. He noted that, since the last meeting, Insurance and Contingency/bank charges and EMMA software services line items were increased. This is a Landowner-contribution budget, with expenses being funded as they are incurred.

On MOTION by Mr. Harding and seconded by Ms. Kane, with all in favor, the Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Ms. Schuster and seconded by Ms. Kane, with all in favor, the Public Hearing was closed.

On MOTION by Ms. Schuster and seconded by Ms. Kane, with all in favor, Resolution 2025-08, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.

SEVENTH ORDER OF BUSINESS

Consideration of Response(s) to Request for Qualifications (RFQ) for Engineering Services

A. Affidavit of Publication

B. RFQ Package

These items were included for informational purposes.

116 C. Respondent(s): Madden, Moorhead & Stokes, LLC

117 Mr. Kantarzhi stated that Madden, Moorhead & Stokes, LLC, the CDD’s current Interim
118 District Engineer, was the sole respondent to the RFQ.

119 D. Competitive Selection Criteria/Ranking

120 Mr. Kantarzhi stated that, as the sole respondent, the Board can deem Madden,
121 Moorhead & Stokes, LLC, as the most responsive, responsible respondent and rank them as the
122 #1 ranked respondent or the Board can reject the response and seek others.

123 On MOTION by Ms. Kane and seconded by Mr. Harding, with all in favor,
124 deeming Madden, Moorhead & Stokes, LLC as the most responsive respondent
125 to the RFQ for Engineering Services, and ranking Madden, Moorhead & Stokes,
126 LLC, as the #1 ranked respondent to the RFQ for Engineering Services, was
127 approved.

128
129 E. Award of Contract

130 On MOTION by Ms. Kane and seconded by Mr. Harding, with all in favor,
131 awarding the Engineering Services Contract to Madden, Moorhead & Stokes,
132 LLC, the #1 ranked respondent, and authorizing Staff to engage Madden,
133 Moorhead & Stokes, LLC, was approved.

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136 EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2025-06,
Designating the Location of the Local
District Records Office and Providing an
Effective Date

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141 This item was deferred.

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143 NINTH ORDER OF BUSINESS

Acceptance of Unaudited Financial
Statements as of May 31, 2025

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146 On MOTION by Ms. Schuster and seconded by Mr. Harding, with all in favor,
147 the Unaudited Financial Statements as of May 31, 2025, were accepted.

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150 TENTH ORDER OF BUSINESS

Approval of March 11, 2025 Regular
Meeting Minutes

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153 On MOTION by Ms. Schuster and seconded by Ms. Kane, with all in favor, the
154 March 11, 2025 Regular Meeting Minutes, as presented, were approved.

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156

157 **ELEVENTH ORDER OF BUSINESS**

Staff Reports

158

159 **A. District Counsel: Kutak Rock LLP**

160 Mr. Earlywine stated that the City asked for the CDD to finish its Public Facilities Report
161 this month, if possible. An alternative to the Public Facilities Report is the Report submitted as
162 part of the Development Approval submissions.

163 Mr. Earlywine asked if another phase of infrastructure is ready to be acquired. Mr.
164 Stokes did not believe so; the next phase will likely be some of the utilities, with substantial
165 completion within a month or two.

166 **B. District Engineer (Interim): Madden, Moorhead & Stokes, LLC**

167 There was no report.
168 Interim will be removed from future agendas.

169 **C. District Manager: Wrathell, Hunt and Associates, LLC**

- 170 • **0 Registered Voters in District as of April 15, 2025**
- 171 • **UPCOMING MEETINGS**
 - 172 ➤ **July 8, 2025 at 10:00 AM**
 - 173 ➤ **August 12, 2025 at 10:00 AM**
 - 174 ➤ **September 9, 2025 at 10:00 AM**
 - 175 ○ **QUORUM CHECK**

176 Mr. Kantarzhi reminded the Board Members to file Form 1.
177 The July 8, 2025 meeting will be cancelled. The next meetings will be August 12, 2025
178 and September 9, 2025, unless cancelled.

179

180 **TWELFTH ORDER OF BUSINESS**

Board Members' Comments/Requests

181

182 There were no Board Members' comments or requests.

183

184 **THIRTEENTH ORDER OF BUSINESS**

Public Comments

185

186 No members of the public spoke.

187

188 **FOURTEENTH ORDER OF BUSINESS**

Adjournment

189

190 **On MOTION by Ms. Schuster and seconded by Mr. Harding, with all in favor,**
191 **the meeting adjourned at 11:18 a.m.**

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Secretary/Assistant Secretary

Chair/Vice Chair

WINDWARD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS

WINDWARD PRESERVE COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE

LOCATION

*Brevard County Government Center (Atlantic Room, Third Floor)
2725 Judge Fran Jamieson Way, Viera, Florida 32940*

¹Meeting location unavailable

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 14, 2025 CANCELED	Regular Meeting	10:00 AM
November 11, 2025 CANCELED	Regular Meeting	10:00 AM
December 9, 2025 CANCELED	Regular Meeting	10:00 AM
January 13, 2026¹ CANCELED	Regular Meeting	10:00 AM
February 10, 2026¹ CANCELED	Regular Meeting	10:00 AM
March 10, 2026¹ CANCELED	Regular Meeting	10:00 AM
April 14, 2026	Regular Meeting and Audit Committee Meeting <i>Presentation of FY2027 Proposed Budget</i>	10:00 AM
May 12, 2026	Regular Meeting	10:00 AM
June 9, 2026	Regular Meeting	10:00 AM
July 14, 2026	Regular Meeting	10:00 AM
August 11, 2026	Regular Meeting	10:00 AM
September 8, 2026¹	Regular Meeting	10:00 AM