

**WINDWARD AT  
LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT  
DISTRICT**

**August 9, 2023**

**PUBLIC HEARING  
AND REGULAR  
MEETING AGENDA**

**WINDWARD AT  
LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA  
LETTER**

# Windward at Lakewood Ranch 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

August 2, 2023

### ATTENDEES:

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

Board of Supervisors

Windward at Lakewood Ranch Community Development District

Dear Board Members:

The Board of Supervisors of the Windward at Lakewood Ranch Community Development District will hold a Public Hearing and Regular Meeting on August 9, 2023 at 11:30 a.m., at 5800 Lakewood Ranch Blvd, Sarasota, Florida 34240. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments: Agenda Items (*limited to 3 minutes per individual*)
3. Public Hearing on Adoption of Fiscal Year 2023/2024 Budget
  - A. Proof/Affidavit of Publication
  - B. Consideration of Resolution 2023-07, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2023, and Ending September 30, 2024; Authorizing Budget Amendments; and Providing an Effective Date
4. Consideration of Resolution 2023-08, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2023/2024; Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
5. Consideration of Resolution 2023-09, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2023/2024 and Providing for an Effective Date
6. Acceptance of Unaudited Financial Statements as of June 30, 2023
7. Approval of July 12, 2023 Regular Meeting Minutes
8. Staff Reports
  - A. District Counsel: *Vogler Ashton, PLLC*

- B. District Engineer: *Stantec*
- C. District Manager: *Wrathell, Hunt and Associates, LLC*
  - NEXT MEETING DATE: September 13, 2023 at 11:30 AM

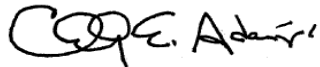
○ QUORUM CHECK

SEAT 1	JOHN LEINAWEAVER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	SANDY FOSTER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	DALE WEIDEMILLER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	PETE WILLIAMS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	JOHN BLAKLEY	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

- 9. Board Members' Comments/Requests
- 10. Public Comments: Non-Agenda Items (*limited to 3 minutes per individual*)
- 11. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (239) 464-7114.

Sincerely,



Chesley (Chuck) E. Adams, Jr.  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE**

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

**PARTICIPANT PASSCODE: 229 774 8903**

**WINDWARD AT  
LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

**3A**

# LOCALiQ

The Gainesville Sun | The Ledger  
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PO Box 631244 Cincinnati, OH 45263-1244

## PROOF OF PUBLICATION

Daphne Gillyard  
Daphne Gillyard  
Windward at Lakewood Ranch  
2300 Glades RD # 401W  
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 Coordinator of the Herald-Tribune, published in Sarasota County, Florida; that the attached copy of advertisement, being a Govt Public Notices, was published on the publicly accessible website of Sarasota County, Florida, or in a newspaper by print in the issues of, on:

07/20/2023, 07/27/2023

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 07/27/2023

Mh Verellen  
Legal Clerk

Kaitlyn Felty  
Notary, State of WI, County of Brown  
3/7/27

My commission expires

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KAITLYN FELTY  
Notary Public  
State of Wisconsin

WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARINGS TO CONSIDER THE ADOPTION OF THE FISCAL 2023/2024 BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the Windward at Lakewood Ranch Community Development District ("District") will hold a public hearing on August 9, 2023 at 11:30 a.m., at 5800 Lakewood Ranch Blvd., Sarasota, Florida 34240, for the purpose of hearing comments and objections on the adoption of the proposed budget ("Proposed Budget") of the District for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, 561-571-0010 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://www.windwardatlakewoodranchcd.net/>.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

District Manager  
July 20, 27, 2023 (9062660)

**WINDWARD AT  
LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

**3B**

## RESOLUTION 2023-07

### THE ANNUAL APPROPRIATION RESOLUTION OF THE WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Windward at Lakewood Ranch Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

#### SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.



- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes ("Adopted Budget")*, and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Windward at Lakewood Ranch Community Development District for the Fiscal Year Ending September 30, 2024."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 9TH DAY OF AUGUST, 2023.**

**ATTEST:**

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**Exhibit A:** Fiscal Year 2023/2024 Budget(s)

**Exhibit A:** Fiscal Year 2023/2024 Budget(s)

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2024**

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
TABLE OF CONTENTS**

<u>Description</u>	<u>Page Number(s)</u>
General Fund Budget	1 - 2
Definitions of General Fund Expenditures	3 - 4
Debt Service Fund Budget - Series 2020	5
Amortization Schedule - Series 2020A-1	6 - 7
Amortization Schedule - Series 2020A-2	8
Amortization Schedule - Series 2020A-3	9
Debt Service Fund Budget - Series 2022	10
Amortization Schedule - Series 2022	11 - 12
Assessment Summary	13

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023		
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 640,613				\$ 529,127
Allowable discounts (4%)	(25,625)				(21,165)
Assessment levy: on-roll - net	614,988	\$ 93,788	\$ 175,000	\$ 268,788	507,962
Assessment levy: off-roll	140,412	483,593	-	483,593	60,709
Lot closing	-	1,163	-	1,163	-
Interest and miscellaneous income	500	-	-	-	500
<b>Total revenues</b>	<b>755,900</b>	<b>578,544</b>	<b>175,000</b>	<b>753,544</b>	<b>569,171</b>
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Supervisors	12,800	6,000	6,800	12,800	12,800
Management/accounting/recording	48,000	29,000	19,000	48,000	48,000
Field Management	10,000	-	10,000	10,000	10,000
Debt service fund accounting	5,500	2,750	2,750	5,500	5,500
Legal	20,000	4,335	10,000	14,335	20,000
Engineering	20,000	3,593	10,000	13,593	20,000
Audit	5,000	-	5,000	5,000	5,000
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	2,000	1,000	1,000	2,000	2,000
Trustee	6,000	4,031	1,969	6,000	6,000
Telephone	200	100	100	200	200
Postage	500	84	416	500	500
Miscellaneous	500	-	500	500	500
Legal advertising	2,000	1,328	672	2,000	2,000
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,375	-	5,375	5,500
Contingencies/bank charges	750	-	750	750	750
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Property appraiser & tax collector	12,812	1,403	11,409	12,812	10,583
<b>Total professional &amp; administrative</b>	<b>153,402</b>	<b>59,174</b>	<b>82,031</b>	<b>141,205</b>	<b>151,173</b>

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023		
<b>Field operations</b>					
Well pump maintenance	5,000	-	5,000	5,000	5,000
Wetland maintenance monitoring contract	110,000	57,225	60,000	117,225	125,000
Pond maintenance contract	40,000	13,142	26,858	40,000	50,000
Pond maintenance	5,000	-	5,000	5,000	5,000
Irrigation system maintenance	210,000	48,836	50,000	98,836	125,000
Irrigation PS maintenance	5,000	-	5,000	5,000	5,000
Pond bank maintenance	10,000	-	10,000	10,000	10,000
Streetlights	18,000	7,400	10,600	18,000	18,000
Curb replacement	5,000	-	5,000	5,000	5,000
Effluent water supply	20,000	4,814	15,186	20,000	20,000
Fruitville road cleanup	2,500	-	2,500	2,500	30,000
Waterline flushing	-	21,900	10,000	31,900	20,000
Hurricane/storm cleanup	-	12,100	-	12,100	-
Total field operations	<u>430,500</u>	<u>165,417</u>	<u>205,144</u>	<u>370,561</u>	<u>418,000</u>
Total expenditures	<u>583,902</u>	<u>224,591</u>	<u>287,175</u>	<u>511,766</u>	<u>569,173</u>
Excess/(deficiency) of revenues over/(under) expenditures	171,998	353,953	(112,175)	241,778	-
Fund balance - beginning (unaudited)	<u>3,633</u>	<u>(3,255)</u>	<u>350,698</u>	<u>-</u>	<u>241,778</u>
Fund balance - ending (projected)					
Assigned					
Working capital	-	-	-	-	146,418
Unassigned	175,631	350,698	238,523	241,778	95,360
Fund balance - ending	<u>\$ 175,631</u>	<u>\$ 350,698</u>	<u>\$ 238,523</u>	<u>\$ 241,778</u>	<u>\$ 241,778</u>

\*These items will be realized when bonds are issued

\*\*\*These items will be realized when the CDD takes ownership of the related assets.

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

Supervisors	\$ 12,800
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. Budget covers one meeting per month plus fica.	
Management/accounting/recording	48,000
<b>Wrathell, Hunt and Associates, LLC</b> (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.	
Field Management	10,000
Covers the costs of part time field management services to oversee operational contracts and provide quality assurance.	
Debt service fund accounting	5,500
Covers the annual cost of accounting associated with one Bond issue.	
Legal	20,000
Vogler Ashton provides legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	20,000
Stantec provides 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.	
Audit	5,000
Statutorily it is required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	750
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	2,000
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.	
Trustee	6,000
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Miscellaneous	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	2,000
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	



**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

Insurance	5,500
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	750
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210
Property appraiser & tax collector	10,583
Well pump maintenance	5,000
Covers the costs of preventative maintenance and periodic repairs to well pump assembly.	
Irrigation PS maintenance	5,000
Covers the costs of preventative maintenance and periodic repair of the Hoover pump station.	
Irrigation system maintenance	125,000
Covers the costs associated with operations and maintenance of the irrigation distribution and common area sprinkler system, including wetchecks, head adjustments, clock re-programming and repairs.	
Effluent water supply	20,000
Covers the costs of purchasing effluent water from Sarasota County for irrigation supply purposes.	
Fruitville road cleanup	30,000
Covers the costs of periodic maintenance of the roadside ditch.	
Wetland maintenance	
Covers the costs of the required monitoring and reporting of the mitigation area.	
Wetland maintenance monitoring contract	125,000
Covers the costs of maintenance in phases 1, 2 and the addition of 3.	
Pond maintenance contract	50,000
Covers the costs of maintenance in phases 1, 2 and the addition of 3.	
Pond maintenance	5,000
Covers the costs of maintenance within Martinique.	
Pond bank maintenance	10,000
Covers miscellaneous repairs to items such as lake banks drainage pipes.	
Streetlights	18,000
Covers the costs of lease, power, maintenance of 33 lights.	
Curb replacement	5,000
Covers the costs of periodic repairs and replacement of curb and gutter.	
Waterline flushing	20,000
Total expenditures	<u><u>\$ 569,173</u></u>

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2020: A-1, A-2 & A-3  
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & Projected	
<b>REVENUES</b>					
Special assessment - on-roll	\$ 382,275				\$ 382,275
Allowable discounts (4%)	(15,291)				(15,291)
Assessment levy: net	366,984	\$ 57,299	\$ 309,685	\$ 366,984	366,984
Special assessment: off-roll	421,995	375,248	46,747	421,995	363,255
Assessment prepayments	-	1,160,972	-	1,160,972	-
Interest	-	15	-	15	-
Lot closing	-	850	-	850	-
Total revenues	<u>788,979</u>	<u>1,594,384</u>	<u>356,432</u>	<u>1,950,816</u>	<u>730,239</u>
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal - S2020A1	115,000	-	115,000	115,000	120,000
Principal prepayment - S2020A-2	-	680,000	655,000	1,335,000	-
Interest - S2020A-1	240,765	120,383	120,382	240,765	237,315
Interest - S2020A-2	255,640	132,440	123,200	255,640	196,900
Interest - S2020A-3	166,355	83,177	83,178	166,355	166,355
Total debt service	<u>777,760</u>	<u>1,016,000</u>	<u>1,096,760</u>	<u>2,112,760</u>	<u>720,570</u>
<b>Other fees &amp; charges</b>					
Tax collector	7,646	857	6,789	7,646	7,646
Total other fees & charges	<u>7,646</u>	<u>857</u>	<u>6,789</u>	<u>7,646</u>	<u>7,646</u>
Total expenditures	<u>785,406</u>	<u>1,016,857</u>	<u>1,103,549</u>	<u>2,120,406</u>	<u>728,216</u>
Excess/(deficiency) of revenues over/(under) expenditures	3,573	577,527	(747,117)	(169,590)	2,023
Fund balance:					
Beginning fund balance (unaudited)	415,808	685,470	1,262,997	685,470	515,880
Ending fund balance (projected)	<u>\$ 419,381</u>	<u>\$ 1,262,997</u>	<u>\$ 515,880</u>	<u>\$ 515,880</u>	<u>517,903</u>
Use of fund balance:					
Debt service reserve account balance (required) - S2020A1					(88,879)
Principal and Interest expense - November 1, 2024 - S2020A1					(116,858)
Principal and Interest expense - November 1, 2024 - S2020A2					(98,450)
Principal and Interest expense - November 1, 2024 - S2020A3					(83,178)
Projected fund balance surplus/(deficit) as of September 30, 2024					<u>\$ 130,538</u>

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2020A-1 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/23			118,657.50	118,657.50	5,585,000.00
05/01/24	120,000.00	3.000%	118,657.50	238,657.50	5,465,000.00
11/01/24			116,857.50	116,857.50	5,465,000.00
05/01/25	120,000.00	3.000%	116,857.50	236,857.50	5,345,000.00
11/01/25			115,057.50	115,057.50	5,345,000.00
05/01/26	125,000.00	3.500%	115,057.50	240,057.50	5,220,000.00
11/01/26			112,870.00	112,870.00	5,220,000.00
05/01/27	130,000.00	3.500%	112,870.00	242,870.00	5,090,000.00
11/01/27			110,595.00	110,595.00	5,090,000.00
05/01/28	135,000.00	3.500%	110,595.00	245,595.00	4,955,000.00
11/01/28			108,232.50	108,232.50	4,955,000.00
05/01/29	140,000.00	3.500%	108,232.50	248,232.50	4,815,000.00
11/01/29			105,782.50	105,782.50	4,815,000.00
05/01/30	145,000.00	3.500%	105,782.50	250,782.50	4,670,000.00
11/01/30			103,245.00	103,245.00	4,670,000.00
05/01/31	150,000.00	4.300%	103,245.00	253,245.00	4,520,000.00
11/01/31			100,020.00	100,020.00	4,520,000.00
05/01/32	155,000.00	4.300%	100,020.00	255,020.00	4,365,000.00
11/01/32			96,687.50	96,687.50	4,365,000.00
05/01/33	165,000.00	4.300%	96,687.50	261,687.50	4,200,000.00
11/01/33			93,140.00	93,140.00	4,200,000.00
05/01/34	170,000.00	4.300%	93,140.00	263,140.00	4,030,000.00
11/01/34			89,485.00	89,485.00	4,030,000.00
05/01/35	180,000.00	4.300%	89,485.00	269,485.00	3,850,000.00
11/01/35			85,615.00	85,615.00	3,850,000.00
05/01/36	185,000.00	4.300%	85,615.00	270,615.00	3,665,000.00
11/01/36			81,637.50	81,637.50	3,665,000.00
05/01/37	195,000.00	4.300%	81,637.50	276,637.50	3,470,000.00
11/01/37			77,445.00	77,445.00	3,470,000.00
05/01/38	200,000.00	4.300%	77,445.00	277,445.00	3,270,000.00
11/01/38			73,145.00	73,145.00	3,270,000.00
05/01/39	210,000.00	4.300%	73,145.00	283,145.00	3,060,000.00
11/01/39			68,630.00	68,630.00	3,060,000.00
05/01/40	220,000.00	4.300%	68,630.00	288,630.00	2,840,000.00
11/01/40			63,900.00	63,900.00	2,840,000.00
05/01/41	230,000.00	4.500%	63,900.00	293,900.00	2,610,000.00
11/01/41			58,725.00	58,725.00	2,610,000.00
05/01/42	240,000.00	4.500%	58,725.00	298,725.00	2,370,000.00
11/01/42			53,325.00	53,325.00	2,370,000.00
05/01/43	250,000.00	4.500%	53,325.00	303,325.00	2,120,000.00
11/01/43			47,700.00	47,700.00	2,120,000.00
05/01/44	265,000.00	4.500%	47,700.00	312,700.00	1,855,000.00
11/01/44			41,737.50	41,737.50	1,855,000.00
05/01/45	275,000.00	4.500%	41,737.50	316,737.50	1,580,000.00
11/01/45			35,550.00	35,550.00	1,580,000.00
05/01/46	290,000.00	4.500%	35,550.00	325,550.00	1,290,000.00

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2020A-1 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/46			29,025.00	29,025.00	1,290,000.00
05/01/47	300,000.00	4.500%	29,025.00	329,025.00	990,000.00
11/01/47			22,275.00	22,275.00	990,000.00
05/01/48	315,000.00	4.500%	22,275.00	337,275.00	675,000.00
11/01/48			15,187.50	15,187.50	675,000.00
05/01/49	330,000.00	4.500%	15,187.50	345,187.50	345,000.00
11/01/49			7,762.50	7,762.50	345,000.00
05/01/50	345,000.00	4.500%	7,762.50	352,762.50	-
<b>Total</b>	<b>5,585,000.00</b>		<b>4,064,580.00</b>	<b>9,649,580.00</b>	

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2020A-2 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/23			98,450.00	98,450.00	4,475,000.00
05/01/24			98,450.00	98,450.00	4,475,000.00
11/01/24			98,450.00	98,450.00	4,475,000.00
05/01/25			98,450.00	98,450.00	4,475,000.00
11/01/25			98,450.00	98,450.00	4,475,000.00
05/01/26			98,450.00	98,450.00	4,475,000.00
11/01/26			98,450.00	98,450.00	4,475,000.00
05/01/27			98,450.00	98,450.00	4,475,000.00
11/01/27			98,450.00	98,450.00	4,475,000.00
05/01/28			98,450.00	98,450.00	4,475,000.00
11/01/28			98,450.00	98,450.00	4,475,000.00
05/01/29			98,450.00	98,450.00	4,475,000.00
11/01/29			98,450.00	98,450.00	4,475,000.00
05/01/30			98,450.00	98,450.00	4,475,000.00
11/01/30			98,450.00	98,450.00	4,475,000.00
05/01/31			98,450.00	98,450.00	4,475,000.00
11/01/31			98,450.00	98,450.00	4,475,000.00
05/01/32			98,450.00	98,450.00	4,475,000.00
11/01/32			98,450.00	98,450.00	4,475,000.00
05/01/33			98,450.00	98,450.00	4,475,000.00
11/01/33			98,450.00	98,450.00	4,475,000.00
05/01/34			98,450.00	98,450.00	4,475,000.00
11/01/34			98,450.00	98,450.00	4,475,000.00
05/01/35			98,450.00	98,450.00	4,475,000.00
11/01/35			98,450.00	98,450.00	4,475,000.00
05/01/36			98,450.00	98,450.00	4,475,000.00
11/01/36			98,450.00	98,450.00	4,475,000.00
05/01/37			98,450.00	98,450.00	4,475,000.00
11/01/37			98,450.00	98,450.00	4,475,000.00
05/01/38			98,450.00	98,450.00	4,475,000.00
11/01/38			98,450.00	98,450.00	4,475,000.00
05/01/39			98,450.00	98,450.00	4,475,000.00
11/01/39			98,450.00	98,450.00	4,475,000.00
05/01/40	4,475,000.00	4.400%	98,450.00	4,573,450.00	-
<b>Total</b>	<b>4,475,000.00</b>		<b>3,347,300.00</b>	<b>7,822,300.00</b>	

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2020A-3 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/23			83,177.50	83,177.50	3,430,000.00
05/01/24			83,177.50	83,177.50	3,430,000.00
11/01/24			83,177.50	83,177.50	3,430,000.00
05/01/25			83,177.50	83,177.50	3,430,000.00
11/01/25			83,177.50	83,177.50	3,430,000.00
05/01/26			83,177.50	83,177.50	3,430,000.00
11/01/26			83,177.50	83,177.50	3,430,000.00
05/01/27			83,177.50	83,177.50	3,430,000.00
11/01/27			83,177.50	83,177.50	3,430,000.00
05/01/28			83,177.50	83,177.50	3,430,000.00
11/01/28			83,177.50	83,177.50	3,430,000.00
05/01/29			83,177.50	83,177.50	3,430,000.00
11/01/29			83,177.50	83,177.50	3,430,000.00
05/01/30			83,177.50	83,177.50	3,430,000.00
11/01/30			83,177.50	83,177.50	3,430,000.00
05/01/31			83,177.50	83,177.50	3,430,000.00
11/01/31			83,177.50	83,177.50	3,430,000.00
05/01/32			83,177.50	83,177.50	3,430,000.00
11/01/32			83,177.50	83,177.50	3,430,000.00
05/01/33			83,177.50	83,177.50	3,430,000.00
11/01/33			83,177.50	83,177.50	3,430,000.00
05/01/34			83,177.50	83,177.50	3,430,000.00
11/01/34			83,177.50	83,177.50	3,430,000.00
05/01/35			83,177.50	83,177.50	3,430,000.00
11/01/35			83,177.50	83,177.50	3,430,000.00
05/01/36			83,177.50	83,177.50	3,430,000.00
11/01/36			83,177.50	83,177.50	3,430,000.00
05/01/37			83,177.50	83,177.50	3,430,000.00
11/01/37			83,177.50	83,177.50	3,430,000.00
05/01/38			83,177.50	83,177.50	3,430,000.00
11/01/38			83,177.50	83,177.50	3,430,000.00
05/01/39			83,177.50	83,177.50	3,430,000.00
11/01/39			83,177.50	83,177.50	3,430,000.00
05/01/40	3,430,000.00	4.850%	83,177.50	3,513,177.50	-
<b>Total</b>	<b>3,430,000.00</b>		<b>2,828,035.00</b>	<b>6,258,035.00</b>	

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2022  
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & Projected	
<b>REVENUES</b>					
Special assessment - on-roll	\$ 490,115				\$ 576,673
Allowable discounts (4%)	(19,605)				(23,067)
Assessment levy: net	470,510	\$ 70,082	\$ 151,930	\$ 222,012	553,606
Special assessment: off-roll	373,429	621,927	-	621,927	264,367
Assessment prepayments	-	275,924	-	275,924	-
Interest	-	19	-	19	-
Lot closing	-	536	-	536	-
Total revenues	<u>843,939</u>	<u>968,488</u>	<u>151,930</u>	<u>1,120,418</u>	<u>817,973</u>
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	265,000	-	265,000	265,000	265,000
Principal prepayment	-	-	275,000	275,000	-
Interest	575,188	287,594	287,594	575,188	555,513
Total debt service	<u>840,188</u>	<u>287,594</u>	<u>827,594</u>	<u>1,115,188</u>	<u>820,513</u>
<b>Other fees &amp; charges</b>					
Tax collector	9,802	1,049	2,274	3,323	11,533
Total other fees & charges	<u>9,802</u>	<u>1,049</u>	<u>2,274</u>	<u>3,323</u>	<u>11,533</u>
Total expenditures	<u>849,990</u>	<u>288,643</u>	<u>829,868</u>	<u>1,118,511</u>	<u>832,046</u>
Excess/(deficiency) of revenues over/(under) expenditures	(6,051)	679,845	(677,938)	1,907	(14,073)
Fund balance:					
Net increase/(decrease) in fund balance	(6,051)	679,845	(677,938)	1,907	(14,073)
Beginning fund balance (unaudited)	757,367	705,904	1,385,749	705,904	707,811
Ending fund balance (projected)	<u>\$ 751,316</u>	<u>\$ 1,385,749</u>	<u>\$ 707,811</u>	<u>\$ 707,811</u>	<u>693,738</u>
Use of fund balance:					
Debt service reserve account balance (required)					(418,294)
Principal and Interest expense - November 1, 2024					(273,450)
Projected fund balance surplus/(deficit) as of September 30, 2024					<u>\$ 1,994</u>

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2022 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/23	-		277,756.25	277,756.25	13,835,000.00
05/01/24	265,000.00	3.250%	277,756.25	542,756.25	13,570,000.00
11/01/24	-		273,450.00	273,450.00	13,570,000.00
05/01/25	275,000.00	3.250%	273,450.00	548,450.00	13,295,000.00
11/01/25	-		268,981.25	268,981.25	13,295,000.00
05/01/26	285,000.00	3.250%	268,981.25	553,981.25	13,010,000.00
11/01/26	-		264,350.00	264,350.00	13,010,000.00
05/01/27	295,000.00	3.250%	264,350.00	559,350.00	12,715,000.00
11/01/27	-		259,556.25	259,556.25	12,715,000.00
05/01/28	305,000.00	3.625%	259,556.25	564,556.25	12,410,000.00
11/01/28	-		254,028.13	254,028.13	12,410,000.00
05/01/29	315,000.00	3.625%	254,028.13	569,028.13	12,095,000.00
11/01/29	-		248,318.75	248,318.75	12,095,000.00
05/01/30	330,000.00	3.625%	248,318.75	578,318.75	11,765,000.00
11/01/30	-		242,337.50	242,337.50	11,765,000.00
05/01/31	340,000.00	3.625%	242,337.50	582,337.50	11,425,000.00
11/01/31	-		236,175.00	236,175.00	11,425,000.00
05/01/32	350,000.00	3.625%	236,175.00	586,175.00	11,075,000.00
11/01/32	-		229,831.25	229,831.25	11,075,000.00
05/01/33	365,000.00	4.000%	229,831.25	594,831.25	10,710,000.00
11/01/33	-		222,531.25	222,531.25	10,710,000.00
05/01/34	380,000.00	4.000%	222,531.25	602,531.25	10,330,000.00
11/01/34	-		214,931.25	214,931.25	10,330,000.00
05/01/35	395,000.00	4.000%	214,931.25	609,931.25	9,935,000.00
11/01/35	-		207,031.25	207,031.25	9,935,000.00
05/01/36	415,000.00	4.000%	207,031.25	622,031.25	9,520,000.00
11/01/36	-		198,731.25	198,731.25	9,520,000.00
05/01/37	430,000.00	4.000%	198,731.25	628,731.25	9,090,000.00
11/01/37	-		190,131.25	190,131.25	9,090,000.00
05/01/38	445,000.00	4.000%	190,131.25	635,131.25	8,645,000.00
11/01/38	-		181,231.25	181,231.25	8,645,000.00
05/01/39	465,000.00	4.000%	181,231.25	646,231.25	8,180,000.00
11/01/39	-		171,931.25	171,931.25	8,180,000.00
05/01/40	485,000.00	4.000%	171,931.25	656,931.25	7,695,000.00
11/01/40	-		162,231.25	162,231.25	7,695,000.00
05/01/41	505,000.00	4.000%	162,231.25	667,231.25	7,190,000.00
11/01/41	-		152,131.25	152,131.25	7,190,000.00
05/01/42	525,000.00	4.000%	152,131.25	677,131.25	6,665,000.00
11/01/42	-		141,631.25	141,631.25	6,665,000.00
05/01/43	545,000.00	4.250%	141,631.25	686,631.25	6,120,000.00
11/01/43	-		130,050.00	130,050.00	6,120,000.00
05/01/44	570,000.00	4.250%	130,050.00	700,050.00	5,550,000.00
11/01/44	-		117,937.50	117,937.50	5,550,000.00
05/01/45	595,000.00	4.250%	117,937.50	712,937.50	4,955,000.00
11/01/45	-		105,293.75	105,293.75	4,955,000.00
05/01/46	620,000.00	4.250%	105,293.75	725,293.75	4,335,000.00



**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2022 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/46	-		92,118.75	92,118.75	4,335,000.00
05/01/47	650,000.00	4.250%	92,118.75	742,118.75	3,685,000.00
11/01/47	-		78,306.25	78,306.25	3,685,000.00
05/01/48	675,000.00	4.250%	78,306.25	753,306.25	3,010,000.00
11/01/48	-		63,962.50	63,962.50	3,010,000.00
05/01/49	705,000.00	4.250%	63,962.50	768,962.50	2,305,000.00
11/01/49	-		48,981.25	48,981.25	2,305,000.00
05/01/50	735,000.00	4.250%	48,981.25	783,981.25	1,570,000.00
11/01/50	-		33,362.50	33,362.50	1,570,000.00
05/01/51	770,000.00	4.250%	33,362.50	803,362.50	800,000.00
11/01/51	-		17,000.00	17,000.00	800,000.00
05/01/52	800,000.00	4.250%	17,000.00	817,000.00	-
<b>Total</b>	<b>13,835,000.00</b>		<b>10,168,618.76</b>	<b>24,003,618.76</b>	

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2024 ASSESSMENTS**

<b>On-Roll - Phase 1 (Series 2020A-1)*</b>					
<b>Product</b>	<b>Units</b>	<b>FY 2024 O&amp;M Assessment per Unit</b>	<b>FY 2024 DS Assessment per Unit</b>	<b>FY 2024 Total Assessment per Unit</b>	<b>FY 2023 Total Assessment per Unit</b>
Paired Villas 37.5'	64	\$ 595.97	\$ 953.57	\$ 1,549.54	\$ 1,746.57
SF 45'	86	715.17	1,152.23	1,867.40	2,103.82
SF 52'	67	826.41	1,324.40	2,150.81	2,424.02
SF 72'	73	1,144.27	1,827.67	2,971.94	3,350.22
<b>Total</b>	<b>290</b>				

<b>On-Roll - Phase 2A &amp; 2B (Series 2022)**</b>					
<b>Product</b>	<b>Units</b>	<b>FY 2024 O&amp;M Assessment per Unit</b>	<b>FY 2024 DS Assessment per Unit</b>	<b>FY 2024 Total Assessment per Unit</b>	<b>FY 2023 Total Assessment per Unit</b>
Townhome	-	\$ 397.31	\$ 961.75	\$ 1,359.06	\$ 1,490.41
Villas 37.5'	104	595.97	1,202.52	1,798.49	1,995.52
SF 45'	52	715.17	1,443.03	2,158.20	2,394.62
SF 52'	77	826.41	1,667.49	2,493.90	2,767.11
SF 72'	70	1,144.27	2,308.84	3,453.11	3,831.39
<b>Total</b>	<b>303</b>				

<b>On-Roll - Martinique (Series 2022)</b>					
<b>Product</b>	<b>Units</b>	<b>FY 2024 O&amp;M Assessment per Unit</b>	<b>FY 2024 DS Assessment per Unit</b>	<b>FY 2024 Total Assessment per Unit</b>	<b>FY 2023 Total Assessment per Unit</b>
Townhome	120	\$ 397.31	\$ 961.75	\$ 1,359.06	\$ 1,405.79
<b>Total</b>	<b>120</b>				

<b>Off-Roll - Phase 2C (Series 2022)**</b>					
<b>Product</b>	<b>Units</b>	<b>FY 2024 O&amp;M Assessment per Unit</b>	<b>FY 2024 DS Assessment per Unit</b>	<b>FY 2024 Total Assessment per Unit</b>	<b>FY 2023 Total Assessment per Unit</b>
Unplatted Acres	78.15	\$ 776.83	\$ 3,382.82	\$ 4,159.65	\$ 4,416.46
<b>Total</b>	<b>78.15</b>				

\* Please note that the Phase 1 Units are also subject to the Series 2020A-2 Bonds

\*\* Please note that the Phase 2 Units are also subject to the Series 2020A-3 Bonds

**WINDWARD AT  
LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

**4**

**RESOLUTION 2023-08**

**[ANNUAL ASSESSMENT RESOLUTION]**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Windward at Lakewood Ranch Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District has determined to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”), attached hereto as **Exhibit A**; and

**WHEREAS**, Chapter 190, *Florida Statutes*, authorizes the District to fund the Adopted Budget through a funding agreement and/or through the imposition of special assessments on benefitted lands within the District, which special assessments may be collected by direct bill or on the tax roll pursuant to Chapter 197, *Florida Statutes*; and

**WHEREAS**, in order to fund the District’s Adopted Budget, the District’s Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

**1. OPERATIONS AND MAINTENANCE ASSESSMENTS.**

- a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the

assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A and B**, and is hereby found to be fair and reasonable.

- b. Assessment Imposition.** Pursuant to Chapters 190, 197 and/or 170, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.
- c. Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

## **2. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

- a. Tax Roll Assessments.** If and to the extent indicated in **Exhibits A and B**, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the *Florida Statutes*. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
- b. Direct Bill Assessments.** If and to the extent indicated in **Exhibits A and B**, certain operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on “**Direct Collect Property**” identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits A and B**. The District’s Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.
  - i.** Operations and maintenance assessments directly collected by the District shall be due and payable on the dates set forth in the invoices prepared by the District Manager, but no earlier than October 1<sup>st</sup> and no later than September 30<sup>th</sup> of Fiscal Year 2023/2024.
  - ii.** Debt service assessments directly collected by the District are due in full on December 1, 2023; provided, however, that, to the extent permitted by law, the assessments due may be paid in two partial,

deferred payments and on dates that are 30 days prior to the District's corresponding debt service payment dates all as set forth in the invoice(s) prepared by the District Manager.

- iii. In the event that an assessment payment is not made in accordance with the schedule(s) stated above, the whole assessment – including any remaining partial, deferred payments for the Fiscal Year, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

- c. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

3. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

4. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

5. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 9th day of August, 2023.

ATTEST:

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll

**WINDWARD AT  
LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

**5**



**RESOLUTION 2023-09**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2023/2024 AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Windward at Lakewood Ranch 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 2023/2024 meeting schedule attached as **Exhibit A**.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT:**

1. **ADOPTING FISCAL YEAR 2023/2024 ANNUAL MEETING SCHEDULE.** The Fiscal Year 2023/2024 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 9th day of August, 2023.

ATTEST:

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**EXHIBIT "A"**

<b>WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT</b>		
<b>BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE</b>		
<b>LOCATION</b> <i>5800 Lakewood Ranch Blvd, Sarasota, FL 34240</i>		
<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>October 11, 2023</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>November 8, 2023</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>December 13, 2023</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>January 10, 2024</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>February 14, 2024</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>March 13, 2024</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>April 10, 2024</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>May 8, 2024</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>June 12, 2024</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>July 10, 2024</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>August 14, 2024</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>September 11, 2024</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>

**WINDWARD AT  
LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED  
FINANCIAL  
STATEMENTS**

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
JUNE 30, 2023**

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2023**

	General Fund	Debt Service Fund Series 2020	Debt Service Fund Series 2022	Capital Projects Fund Series 2020	Capital Projects Fund Series 2022	Total Governmental Funds
<b>ASSETS</b>						
Cash	\$ 438,290	\$ -	\$ -	\$ -	\$ -	\$ 438,290
Investments						
Reserve	-	88,879	410,381	-	-	499,260
Prepayment	-	567,113	468,712	-	-	1,035,825
Revenue	-	134,605	281,763	-	-	416,368
Construction	-	-	-	1,433,342	3,105,563	4,538,905
Due from Developer	-	14,960	-	414,000	-	428,960
Due from debt service fund	1,715	4,116	-	-	-	5,831
Due from other	-	-	-	-	3,803	3,803
Prepaid expense	705	-	-	-	-	705
Deposits	25	-	-	-	-	25
Total assets	<u>\$ 440,735</u>	<u>\$ 809,673</u>	<u>\$ 1,160,856</u>	<u>\$ 1,847,342</u>	<u>\$ 3,109,366</u>	<u>\$ 7,367,972</u>
<b>LIABILITIES</b>						
Liabilities:						
Accounts payable	\$ 8,626	\$ -	\$ -	\$ -	\$ -	\$ 8,626
Retainage payable	-	-	-	625,762	65,195	690,957.00
Due to other	-	-	-	-	10,000	10,000
Due to general fund	-	1,292	423	-	-	1,715
Due to debt service fund 2020	-	-	4,116	-	-	4,116
Developer advance	6,000	-	-	-	-	6,000
Total liabilities	<u>14,626</u>	<u>1,292</u>	<u>4,539</u>	<u>625,762</u>	<u>75,195</u>	<u>721,414</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred receipts	-	14,960	-	-	-	14,960
Total deferred inflows of resources	<u>-</u>	<u>14,960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,960</u>
<b>FUND BALANCES</b>						
Restricted for:						
Debt service	-	793,421	1,156,317	-	-	1,949,738
Capital projects	-	-	-	1,221,580	3,034,171	4,255,751
Unassigned	426,109	-	-	-	-	426,109
Total fund balances	<u>426,109</u>	<u>793,421</u>	<u>1,156,317</u>	<u>1,221,580</u>	<u>3,034,171</u>	<u>6,631,598</u>
Total liabilities and fund balances	<u>\$ 440,735</u>	<u>\$ 809,673</u>	<u>\$ 1,160,856</u>	<u>\$ 1,847,342</u>	<u>\$ 3,109,366</u>	<u>\$ 7,367,972</u>

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED JUNE 30, 2023**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy	\$ -	\$ 99,246	\$ 614,988	16%
Assessment levy: off-roll	-	645,029	140,412	459%
Lot closing	-	1,163	-	N/A
Interest and miscellaneous	-	-	500	0%
Total revenues	<u>-</u>	<u>745,438</u>	<u>755,900</u>	99%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Supervisors	800	7,600	12,800	59%
Management/accounting/recording	4,833	43,500	48,000	91%
Debt service fund accounting	458	4,125	5,500	75%
Legal	-	4,811	20,000	24%
Engineering	-	3,826	20,000	19%
Dissemination agent	167	1,500	2,000	75%
Trustee	-	4,031	6,000	67%
Telephone	17	150	200	75%
Postage	67	216	500	43%
Legal advertising	173	1,672	2,000	84%
Annual special district fee	-	175	175	100%
Insurance	-	5,375	5,500	98%
Property appraiser & tax collector	-	1,486	12,812	12%
Total professional & administrative	<u>6,515</u>	<u>78,467</u>	<u>153,402</u>	51%
<b>Field Operations</b>				
Wetland monitoring contract	1,200	78,800	110,000	72%
Pond maintenance contract	2,383	20,565	40,000	51%
Pond maintenance	-	525	5,000	11%
Irrigation system maintenance	5,809	67,888	210,000	32%
Irrigation pump maintenance	-	6,954	10,000	70%
Streetlights	1,536	12,028	18,000	67%
Effluent water supply	1,855	8,746	20,000	44%
Waterline flushing	2,647	30,001	-	N/A
Hurricane/storm cleanup	-	12,100	-	N/A
Total field operations	<u>15,430</u>	<u>237,607</u>	<u>430,500</u>	55%
Excess/(deficiency) of revenues over/(under) expenditures	(21,945)	429,364	171,998	
Fund balances - beginning	448,054	(3,255)	3,633	
Assigned				
Three months working capital	-	-	-	
Unassigned	426,109	426,109	175,631	
Fund balances - ending	<u>\$ 426,109</u>	<u>\$ 426,109</u>	<u>\$ 175,631</u>	

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2020  
FOR THE PERIOD ENDED JUNE 30, 2023**

	Current Month	Year To Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy	\$ -	\$ 119,550	\$ 366,984	33%
Assessment levy: off-roll	-	435,269	421,995	103%
Assessment prepayments	254,236	1,638,156	-	N/A
Interest	2,798	18,335	-	N/A
Lot closing	-	850	-	N/A
Total revenues	<u>257,034</u>	<u>2,212,160</u>	<u>788,979</u>	280%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal - S2020A1	-	115,000	115,000	100%
Principal prepayment - S2020A-2	-	1,335,000	-	N/A
Interest - S2020A-1	-	240,765	240,765	100%
Interest - S2020A-2	-	245,300	255,640	96%
Interest - S2020A-3	-	166,355	166,355	100%
Total debt service	<u>-</u>	<u>2,102,420</u>	<u>777,760</u>	270%
Other fees & charges				
Tax collector	-	1,789	7,646	23%
Total other fees & charges	<u>-</u>	<u>1,789</u>	<u>7,646</u>	23%
Total expenditures	<u>-</u>	<u>2,104,209</u>	<u>785,406</u>	268%
Excess/(deficiency) of revenues over/(under) expenditures	257,034	107,951	3,573	
Fund balances - beginning	536,387	685,470	415,808	
Fund balances - ending	<u>\$ 793,421</u>	<u>\$ 793,421</u>	<u>\$ 419,381</u>	

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2022  
FOR THE PERIOD ENDED JUNE 30, 2023**

	Current Month	Year To Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy	\$ -	\$ -	\$ 470,510	0%
Assessment levy: off-roll	-	829,236	373,429	222%
Assessment prepayments	-	459,873	-	N/A
Lot closing	-	276,460	-	N/A
Interest / misc. income	4	32	-	N/A
Total revenues	<u>4</u>	<u>1,565,601</u>	<u>843,939</u>	186%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	265,000	265,000	100%
Principal prepayment	-	275,000	-	N/A
Interest	-	575,188	575,188	100%
Total debt service	<u>-</u>	<u>1,115,188</u>	<u>840,188</u>	133%
<b>Other fees &amp; charges</b>				
Tax collector	-	-	9,802	0%
Total other fees & charges	<u>-</u>	<u>-</u>	<u>9,802</u>	0%
Total expenditures	<u>-</u>	<u>1,115,188</u>	<u>849,990</u>	131%
Excess/(deficiency) of revenues over/(under) expenditures	4	450,413	(6,051)	
Fund balances - beginning	1,156,313	705,904	757,367	
Fund balances - ending	<u>\$ 1,156,317</u>	<u>\$ 1,156,317</u>	<u>\$ 751,316</u>	



**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2020  
FOR THE PERIOD ENDED JUNE 30, 2023**

	Current Month	Year To Date
<b>REVENUES</b>		
Interest	\$ 14	\$ 124
Total revenues	14	124
<b>EXPENDITURES</b>		
Capital outlay	1,883,980	1,883,980
Total expenditures	1,883,980	1,883,980
Excess/(deficiency) of revenues over/(under) expenditures	(1,883,966)	(1,883,856)
Fund balances - beginning	3,105,546	3,105,436
Fund balances - ending	\$ 1,221,580	\$ 1,221,580

**WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2022  
FOR THE PERIOD ENDED JUNE 30, 2023**

	Current Month	Year To Date
<b>REVENUES</b>		
Interest	\$ 15	\$ 127
Total revenues	15	127
<b>EXPENDITURES</b>		
Capital outlay	106,882	385,291
Total expenditures	106,882	385,291
Excess/(deficiency) of revenues over/(under) expenditures	(106,867)	(385,164)
Fund balances - beginning	3,141,038	3,419,335
Fund balances - ending	\$ 3,034,171	\$ 3,034,171

**WINDWARD AT  
LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

**MINUTES**

**DRAFT**

**MINUTES OF MEETING  
WINDWARD AT LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

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The Board of Supervisors of the Windward at Lakewood Ranch Community Development District held a Regular Meeting on July 12, 2023 at 11:30 a.m., at 5800 Lakewood Ranch Blvd, Sarasota, Florida 34240.

**Present were:**

Pete Williams	Chair
John Leinaweaver	Assistant Secretary
John Blakley	Assistant Secretary
Dale Weidemiller	Assistant Secretary

**Also present, were:**

Chuck Adams	District Manager
Ed Vogler	District Counsel
Mike Kennedy	District Engineer
Tony Grau	Grau & Associates
John Noakes	Resident

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Adams called the meeting to order at 11:34 a.m. Supervisors Leinaweaver, Weidemiller, Williams and Blakley were present. Supervisor Foster was not present.

**SECOND ORDER OF BUSINESS**

**Public Comments: Agenda Items (limited to 3 minutes per individual)**

Resident John Noakes asked about a \$130,000 unallocated surplus for the Series 2020 bonds. Mr. Adams stated that the \$130,000 will be used for prepayment, going forward, keeping in mind that there are A1, A2 and A3 bonds and the A2 and A3 ones are typically short bonds. A substantial amount of prepayment has occurred year-to-date. It is excess revenue that will be applied as prepayment; prepayments are not budgeted.

Mr. Noakes referred to the financials and asked why some on-roll assessments shifted to off-roll assessments. Mr. Williams stated that typically occurs. Lots go on roll as they are

39 platted and available but the numbers can change. it is regulated by the number of lots that  
 40 were available to be assessed via the tax roll and both parcels owned by the Developer that are  
 41 direct or off-roll billed are listed on that budget to make up for the missing lot sizes that have  
 42 not been platted. The number varies based on what is available and has no impact from Board  
 43 actions. Mr. Noakes questioned why, if the lots were available for assessment on roll by the  
 44 Tax Collector, they moved to off roll. Mr. Adams stated each parcel will pay its assessments. It is  
 45 possible that some were estimates of what would be on roll but the numbers did not  
 46 materialize and much of the flux was related to the annexation of the additional properties.

47

48 **THIRD ORDER OF BUSINESS** **Presentation of Audited Annual Financial**  
 49 **Report for the Fiscal Year Ended**  
 50 **September 30, 2022, Prepared by Grau &**  
 51 **Associates**

52  
 53 Mr. Grau presented the Audited Annual Financial Report for the Fiscal Year ended  
 54 September 30, 2023, prepared by Grau & Associates and noted the pertinent information.  
 55 There were no findings, recommendations, deficiencies on internal control or instances of non-  
 56 compliance; it was a clean audit.

57

58 **FOURTH ORDER OF BUSINESS** **Consideration of Resolution 2023-06,**  
 59 **Hereby Accepting the Audited Financial**  
 60 **Report for the Fiscal Year Ended**  
 61 **September 30, 2022**

62  
 63 Mr. Adams presented Resolution 2023-06.

64

65 **On MOTION by Mr. Weidemiller and seconded by Mr. Leinaweaver with all in**  
 66 **favor, Resolution 2023-06, Hereby Accepting the Audited Financial Report for**  
 67 **the Fiscal Year Ended September 30, 2022, was adopted.**

68

69

70 **FIFTH ORDER OF BUSINESS** **Continued Discussion: Fiscal Year 2024**  
 71 **Proposed Budget**

72

73 Mr. Adams stated that the following changes will be made to the proposed Fiscal Year  
 74 2024 budget:

75 Page 2, "Irrigation System Maintenance": Reduce to \$125,000  
76 Page 2, "Net increase/(decrease) of fund balance": Delete \$49,999

77 Mr. Adams stated that, with the changes, the Fiscal Year 2024 assessment amount will  
78 decrease by about \$200 per unit compared to the Fiscal Year 2023 assessments.

79

80 **SIXTH ORDER OF BUSINESS** **Acceptance of the Unaudited Financial**  
81 **Statements as of May 31, 2023**

82

83

84 **On MOTION by Mr. Williams and seconded by Mr. Weidemiller with all in**  
85 **favor, the Unaudited Financial Statements as of May 31, 2023, were accepted.**

86

87

88 **SEVENTH ORDER OF BUSINESS** **Approval of June 14, 2023 Regular Meeting**  
89 **Minutes**

90

91

92 **On MOTION by Mr. Blakley and seconded by Mr. Leinaweaver, with all in favor,**  
93 **the June 14, 2023 Regular Meeting Minutes, as presented, were approved.**

94

95

96 **EIGHTH ORDER OF BUSINESS** **Staff Reports**

97

98 **A. District Counsel: Vogler Ashton, PLLC**

99 Mr. Vogler reported the following:

100 ➤ Litigation with Jon M. Hall Company (JMHC) and work to remedy the deficiencies remain  
101 ongoing. The CDD justifiably withheld payment, which precipitated the lawsuit. There will likely  
102 be a mediation to try resolving the matter. The CDD has special litigation counsel for this matter  
103 so District Counsel’s firm is not actively handling the litigation.

104 ➤ Some standard, routine utility turnover agreements and documents are required by the  
105 County to accept the utilities and several documents will need to be executed by the CDD. He  
106 thinks the Board can authorize the Chair or an officer to execute the documents once they are  
107 approved by the District Engineer and District Counsel.

108 **B. District Engineer: Stantec**

109 Mr. Kennedy reported the following:

110 ➤ Regarding the JMHC matter, about \$425,000 of additional expense was approved;  
111 retainage is a little over \$700,000. There are additional professional services costs.

112 ➤ Regarding the turnover for water and sewer, the CDD or the Developer will keep certain  
113 pieces, whether it is private roads or irrigation system or water management system. The  
114 water/sewer always goes to the County.

115 ➤ The related forms are filled out and authorizing the Chair or another officer to execute  
116 the documents is recommended.

117  
118 **MOTION by Mr. Weidemiller and seconded by Mr. Blakley with all in favor,**  
119 **authorizing the Chair or a CDD officer to execute the necessary turnover**  
120 **documents, was approved.**

121  
122  
123 Discussion ensued regarding the JMHC retainage, availability of the retained funds  
124 during the ongoing litigation, not accessing the retained funds until litigation is completed and  
125 determining what other costs and damages that JMHC might be liable for due to its contract  
126 defaults, such as legal fees, time, delay penalties, etc.

127 Mr. Kennedy stated that the CDD has a list of pre-qualified contractors from several  
128 years ago. He noted that JMHC needs to be removed from the list and the Developer inquired  
129 about adding some contractors to the list. The original list involved a three-year term for the  
130 contractors on the list, which expires in October 2023.

131  
132 **MOTION by Mr. Blakley and seconded by Mr. Leinaweaver with all in favor, the**  
133 **authorizing the District Engineer and Staff to advertise seeking additions to the**  
134 **pre-qualified contractors list, was approved.**

135  
136  
137 **C. District Manager: Wrathell, Hunt and Associates, LLC**

- 138 • **NEXT MEETING DATE: August 9, 2023 at 11:30 AM [Fiscal Year 2024 Budget**  
139 **Adoption Hearing]**

- 140 ○ **QUORUM CHECK**

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142 **NINTH ORDER OF BUSINESS**

**Board Members' Comments/Requests**

144 There were no Board Members’ comments or requests.

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146 **TENTH ORDER OF BUSINESS**

**Public Comments: Non-Agenda Items  
(limited to 3 minutes per individual)**

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149 Mr. Noakes asked when Phase 3 might commence. It was noted that that it is  
150 anticipated to commence in 2024.

151 Mr. Noakes noted a rezoning application submitted to the County for a planned  
152 development and voiced his opinion that it is not currently in the CDD but the Developer’s  
153 submittals to the County claim use of CDD assets. He asked about charging for use of CDD assets  
154 or adding the area to the CDD. Mr. Vogler voiced his belief that those lands are not currently in  
155 the CDD but there was thought that they might be added. If lands outside of the CDD benefit  
156 from CDD facilities, there is an allocation of reimbursement that is typically accomplished  
157 through an HOA and that is probably what will be requested for that parcel; it is not unusual, per  
158 se, and it is beneficial to the CDD because the facilities are in place and no additional facilities  
159 will be constructed with CDD funds on lands not within the CDD. How this proceeds is not within  
160 the CDD’s control, as the Developer owns the land and can pursue zoning of the land and a  
161 relationship with the CDD when they deem it essential. Mr. Noakes reiterated that the  
162 Developer already filed documents with the County claiming usage of the CDD facilities. Mr.  
163 Vogler stated there is nothing incorrect or inappropriate about that because CDD facilities are  
164 public and one can use the public facilities. The question is more about how one pays for use of  
165 those facilities. He noted that Mr. Noakes is implying that there is something improper about  
166 what the Developer submitted but there is not. Mr. Vogler expressed confidence that, if the  
167 zoning is approved and the Developer requests usage, the CDD will seek payment but, at this  
168 point there has been no request.

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170 **ELEVENTH ORDER OF BUSINESS**

**Adjournment**

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**On MOTION by Mr. Leinaweaver and seconded by Mr. Blakley, with all in favor,  
the meeting adjourned at 12:07 p.m.**

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\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair

**WINDWARD AT  
LAKEWOOD RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF  
REPORTS**

**WINWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT****BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE****LOCATION***5800 Lakewood Ranch Boulevard, Sarasota, Florida 34240*

<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>October 12, 2022</b>	<b>Regular Meeting</b>	<b>12:00 PM</b>
<b>November 8, 2022</b>	<b>Landowners' Meeting</b>	<b>12:00 PM</b>
<b>November 9, 2022</b>	<b>Regular Meeting</b>	<b>12:30 PM</b>
<b>December 14, 2022</b>	<b>Regular Meeting</b>	<b>11:30 AM</b>
<b>January 11, 2023</b>	<b>Regular Meeting</b>	<b>11:30 AM</b>
<b>February 8, 2023</b>	<b>Regular Meeting</b>	<b>11:30 AM</b>
<b>March 8, 2023</b>	<b>Regular Meeting</b>	<b>11:30 AM</b>
<b>April 12, 2023 CANCELED</b>	<b>Regular Meeting</b>	<b>11:30 AM</b>
<b>May 10, 2023</b>	<b>Regular Meeting</b>	<b>11:30 AM</b>
<b>June 14, 2023</b>	<b>Regular Meeting</b>	<b>11:30 AM</b>
<b>July 12, 2023</b>	<b>Regular Meeting</b>	<b>11:30 AM</b>
<b>August 9, 2023</b>	<b>Regular Meeting</b>	<b>11:30 AM</b>
<b>September 13, 2023</b>	<b>Regular Meeting</b>	<b>11:30 AM</b>