

**WINDWARD AT
LAKEWOOD
RANCH**

**COMMUNITY DEVELOPMENT
DISTRICT**

July 13, 2022

**REGULAR MEETING
AGENDA**

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

July 6, 2022

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 Regular Meeting on July 13, 2022, at 12:00 P.M., at 5800 Lakewood Ranch Blvd, Sarasota, FL 34240. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments: Agenda Items (*limited to 3 minutes per individual*)
3. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2021, Prepared by Grau & Associates
4. Consideration of Resolution 2022-15, Hereby Accepting the Audited Basic Financial Statements for the Fiscal Year Ended September 30, 2021
5. Consideration of Cornerstone Solutions Group Irrigation Maintenance Contract
6. Consideration of Eco-Logic Services, LLC Environmental Services Agreement for Phases 2 and 3
7. Consideration of Resolution 2022-16, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023 and Providing for an Effective Date
8. Discussion: Updated Fiscal Year 2023 Proposed Budget (*to be provided under separate cover*)
9. Acceptance of Unaudited Financial Statements as of May 31, 2022
10. Approval of June 8, 2022 Regular Meeting Minutes
11. Staff Reports
 - A. District Counsel: *Vogler Ashton, PLLC*
 - B. District Engineer: *Stantec*

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

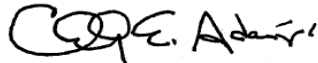
- NEXT MEETING DATE: August 10, 2022 at 12:00 P.M.
- QUORUM CHECK

JOHN LEINAWEAVER	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SANDY FOSTER	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
DALE WEIDEMILLER	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
PETE WILLIAMS	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
JOHN BLAKLEY	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO

12. Board Members' Comments/Requests
13. Public Comments: Non-Agenda Items (*limited to 3 minutes per individual*)
14. 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**

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**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
SARASOTA COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT
SARASOTA COUNTY, FLORIDA**

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Windward at Lakewood Ranch Community Development District
Sarasota County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Windward at Lakewood Ranch Community Development District, Sarasota County, Florida ("District") as of and for the fiscal year ended September 30, 2021, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position thereof for the fiscal year ended September 30, 2021 in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



June 30, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Windward at Lakewood Ranch Community Development District, Sarasota County, Florida ("District") would like to offer the readers of the District's financial statements this discussion and analysis of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$324,860).
- The change in the District's total net position in comparison with the prior fiscal year was (\$324,860), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of (\$1,401,516), a decrease of (\$1,401,516) in comparison with the prior fiscal year. The total fund balance is restricted for debt service, non-spendable for prepaid items and deposits and the remainder is unassigned fund balance deficit.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions and assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, the governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2021	2020
Assets	\$ 5,751,492	\$ 25,264
Capital assets, not being depreciated	18,222,082	-
Total assets	23,973,574	25,264
Liabilities	7,468,254	25,264
Long-term liabilities	16,830,000	-
Total liabilities	24,298,254	25,264
Net Position		
Net investment in capital assets	(536,185)	-
Restricted	206,477	-
Unrestricted	5,028	-
Total net position	\$ (324,680)	\$ -

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION		
SEPTEMBER 30,		
	2021	2020
Revenues:		
Program revenues		
Charges for services	\$ 932,585	\$ -
Operating grants and contributions	180,565	86,866
Capital grants and contributions	828,593	23,129
General revenues		
Miscellaneous	3	-
Total revenues	<u>1,941,746</u>	<u>109,995</u>
Expenses:		
General government	147,112	99,625
Maintenance and operations	856,420	10,370
Interest	719,995	-
Bond issuance costs	<u>542,899</u>	<u>-</u>
Total expenses	<u>2,266,426</u>	<u>109,995</u>
Change in net position	<u>(324,680)</u>	<u>-</u>
Net position - beginning	<u>-</u>	<u>-</u>
Net position - ending	<u>\$ (324,680)</u>	<u>\$ -</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$2,266,426. The costs of the District's activities were funded primarily by program revenues. Program revenues increased during the fiscal year as a result of an increase in prepayment revenue, an increase in funds received from the Developer to fund operations and for the payment of interest on its long-term debt, and an increase in funds received from the County related to an interlocal agreement to cover the cost of a road widening project. Expenses increased due to bond issue costs and the costs of the road widening project.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$18,222,082 invested in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$16,830,000 Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Subsequent to fiscal year end, the District issued \$14,375,000 of Series 2022 Bonds, consisting of multiple term bonds with due dates ranging from May 1, 2027 – May 1, 2052 and fixed interest rates ranging from 3.25% to 4.25%. The Bonds were issued to finance the acquisition and construction of the Phase 2 Project for the benefit of the District.

It is anticipated that the general operations of the District will remain increase as the District is built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide property owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Windward at Lakewood Ranch Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Suite 270, Boca Raton, Florida 33431.

**WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT
SARASOTA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities
ASSETS	
Cash	\$ 5,003
Due from Developer	1,166,678
Due from other governments	414,000
Interest receivable	17
Deposits	25
Restricted assets:	
Investments	4,165,769
Capital assets:	
Nondepreciable	18,222,082
Total assets	23,973,574
 LIABILITIES	
Accounts payable	1,580,678
Retainage payable	414,468
Due to Developer	5,157,862
Accrued interest payable	315,246
Non-current liabilities:	
Due within one year	110,000
Due in more than one year	16,720,000
Total liabilities	24,298,254
 NET POSITION	
Net investment in capital assets	(536,185)
Restricted for debt service	206,477
Unrestricted	5,028
Total net position	\$ (324,680)

See notes to the financial statements

**WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT
SARASOTA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Program Revenues				
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Net (Expense) Revenue and Changes in Net Position
<u>Functions/Programs</u>					
Primary government:					
Governmental activities:					
General government	\$ 147,112	\$ 147,112	\$ -	\$ -	-
Maintenance and operations	856,420	33,445	828,000	5,025	5,025
Interest on long-term debt	719,995	8	593	213,191	213,191
Bond issuance costs	542,899	-	-	(542,899)	(542,899)
Total governmental activities	2,266,426	932,585	180,565	828,593	(324,683)
General revenues:					
Miscellaneous					3
Total general revenues					3
Change in net position					(324,680)
Net position - beginning					-
Net position - ending					\$ (324,680)

See notes to the financial statements

**WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT
SARASOTA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 5,003	\$ -	\$ -	\$ 5,003
Investments	-	521,721	3,644,048	4,165,769
Due from Developer	10,945	-	1,155,733	1,166,678
Due from other governments	-	-	414,000	414,000
Interest receivable	-	2	15	17
Deposits	25	-	-	25
Total assets	<u>\$ 15,973</u>	<u>\$ 521,723</u>	<u>\$ 5,213,796</u>	<u>\$ 5,751,492</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 10,945	\$ -	\$ 1,569,733	\$ 1,580,678
Retainage Payable	-	-	414,468	414,468
Due to Developer	-	-	5,157,862	5,157,862
Total liabilities	<u>10,945</u>	<u>-</u>	<u>7,142,063</u>	<u>7,153,008</u>
Fund balances:				
Nonspendable:				
Prepaid and deposits	25	-	-	25
Restricted for:				
Debt service	-	521,723	-	521,723
Unassigned	5,003	-	(1,928,267)	(1,923,264)
Total fund balances	<u>5,028</u>	<u>521,723</u>	<u>(1,928,267)</u>	<u>(1,401,516)</u>
Total liabilities and fund balances	<u>\$ 15,973</u>	<u>\$ 521,723</u>	<u>\$ 5,213,796</u>	<u>\$ 5,751,492</u>

See notes to the financial statements

**WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT
SARASOTA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

Total fund balances - governmental funds \$ (1,401,516)

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	18,222,082	
Accumulated depreciation	-	18,222,082

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(315,246)	
Bonds payable	(16,830,000)	(17,145,246)

Net position of governmental activities		<u>\$ (324,680)</u>
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See notes to the financial statements

**INDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT
SARASOTA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ -	\$ 932,585	\$ -	\$ 932,585
Developer contributions	180,557	-	-	180,557
Intergovernmental	-	-	828,000	828,000
Miscellaneous	3	-	-	3
Interest income	-	8	593	601
Total revenues	<u>180,560</u>	<u>932,593</u>	<u>828,593</u>	<u>1,941,746</u>
EXPENDITURES				
Current:				
General government	147,112	-	-	147,112
Maintenance and operations	28,420	-	828,000	856,420
Debt service:				
Principal	-	95,000	-	95,000
Interest	-	404,749	-	404,749
Bond issue costs	-	-	542,899	542,899
Capital outlay	-	-	18,222,082	18,222,082
Total expenditures	<u>175,532</u>	<u>499,749</u>	<u>19,592,981</u>	<u>20,268,262</u>
Excess (deficiency) of revenues over (under) expenditures	5,028	432,844	(18,764,388)	(18,326,516)
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	88,879	16,836,121	16,925,000
Total other financing sources (uses)	<u>-</u>	<u>88,879</u>	<u>16,836,121</u>	<u>16,925,000</u>
Net change in fund balances	5,028	521,723	(1,928,267)	(1,401,516)
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ 5,028</u>	<u>\$ 521,723</u>	<u>\$ (1,928,267)</u>	<u>\$ (1,401,516)</u>

See notes to the financial statement

**WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT
SARASOTA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$ (1,401,516)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is eliminated and is capitalized in the statement of net position as capital assets.	18,222,082
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	95,000
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(16,925,000)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	<u>(315,246)</u>
Change in net position of governmental activities	<u><u>\$ (324,680)</u></u>

See notes to the financial statement

**WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT
SARASOTA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Windward at Lakewood Ranch Community Development District ("District") was created on December 11, 2019 by Ordinance 2019-050 of the Sarasota County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board exercises all general powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2021, two of the Board members are affiliated with Neal Communities of Southwest Florida, LLC ("Developer").

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on certain land and all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are completed and placed in service.

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2021:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
US Bank Money Market Account	\$ 4,165,769	N/A	N/A
Total Investments	<u>\$ 4,165,769</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1*: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2*: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3*: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 18,222,082	\$ -	\$ 18,222,082
Total capital assets, not being depreciated	-	18,222,082	-	18,222,082
Governmental activities capital assets	\$ -	\$ 18,222,082	\$ -	\$ 18,222,082

Total infrastructure improvements for the District are estimated to cost approximately \$40,290,810. Of that amount, a portion is to be funded from the Series 2020 and Series 2022 Bonds and the remainder is to be funded by the Developer. The infrastructure will include street and entry lighting, drainage systems, water and wastewater systems, reclaimed/irrigation distribution systems, offsite roadway improvements, and offsite utility improvements. In addition, upon completion, certain improvements are to be conveyed to other governments. During fiscal year 2021 the District paid \$12,649,752 to the Developer for additions to the construction in progress. The remaining additions to construction in progress in fiscal year 2021 were acquired with advances from the Developer. At September 30, 2021, \$5,157,862 is due to the Developer. Subsequent to fiscal year 2021 the District repaid the Developer the \$5,157,862 with proceeds from the Series 2022 bonds. See Note 12 - Subsequent Events for additional information on the Series 2022 Bonds issued subsequent to the fiscal year end.

NOTE 6 – LONG-TERM LIABILITIES

Series 2020

On October 7, 2020, the District issued \$5,905,000 of Series 2020A-1 Bonds, \$7,590,000 of Series 2020A-2 Bonds, and \$3,430,000 of Series 2020A-3 Bonds, consisting of multiple term bonds with due dates ranging from May 1, 2025 – May 1, 2050 and fixed interest rates ranging from 3.0% to 4.85%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District.

The Series 2020 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. See Note 12 - Subsequent Events for additional call amounts subsequent to the fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2020A-1	\$ -	\$ 5,905,000	\$ 95,000	\$ 5,810,000	\$ 110,000
Series 2020A-2	-	7,590,000	-	7,590,000	-
Series 2020A-3	-	3,430,000	-	3,430,000	-
Total	\$ -	\$ 16,925,000	\$ 95,000	\$ 16,830,000	\$ 110,000

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2022	\$ 110,000	\$ 742,730	\$ 852,730
2023	115,000	739,355	854,355
2024	120,000	735,830	855,830
2025	120,000	732,230	852,230
2026	125,000	728,243	853,243
2027-2031	700,000	3,570,175	4,270,175
2032-2036	855,000	3,242,248	4,097,248
2037-2041	12,075,000	2,707,863	14,782,863
2042-2046	1,320,000	444,375	1,764,375
2047-2050	1,290,000	119,475	1,409,475
	<u>\$ 16,830,000</u>	<u>\$ 13,762,524</u>	<u>\$ 30,592,524</u>

NOTE 7 – DEFICIT FUND EQUITY

At September 30, 2021, the District has a deficit fund balance in the capital projects fund of (\$1,928,267). The deficit will be eliminated in the subsequent period through the issuance of Bonds.

NOTE 8 – DEVELOPER TRANSACTIONS AND CONCENTRATION

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contribution revenue reflected in the general fund for the current fiscal year was \$180,557, which includes a receivable of \$10,945.

The Developer owns a portion of land within the District; therefore, assessment revenues in the debt service funds include the assessments levied on that land owned by the Developer.

The District's activity is dependent upon the continued involvement of the Developer Landowner, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – INTERLOCAL AGREEMENT AND RELATED

In September 2020, the District entered an interlocal agreement with Sarasota County whereby the District is to receive funding from the County to cover the cost of a road widening project with a fixed cost of \$1,380,000. In addition, the District has entered into a management agreement with North County Partnership, LLC whereby North County Partnership, LLC will serve as the project manager of the District's project for a management fee of \$230,800. The management fee is to be paid on a draw basis consistent with the progression of the funding of the project made by the County. North County Partnership, LLC is affiliated with the Developer. In fiscal year 2021, the District has incurred \$828,000 related to project which includes \$138,480 towards the management fee. The District revenues related to the agreement in the current year are \$828,000 which includes a receivable of \$414,000 at September 30, 2021.

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There have been no claims since inception of the District.

NOTE 12 – SUBSEQUENT EVENTS

Bond Issuance

Subsequent to fiscal year end, the District issued \$14,375,000 of Series 2022 Bonds, consisting of multiple term bonds with due dates ranging from May 1, 2027 – May 1, 2052 and fixed interest rates ranging from 3.25% to 4.25%. The Bonds were issued to finance the acquisition and construction of the Phase 2 Project for the benefit of the District.

Bond Payments

Subsequent to fiscal year end, the District prepaid a total of \$895,000 of the Series 2020A-2 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

**WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT
SARASOTA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Developer contributions	\$ 241,959	\$ 180,557	\$ (61,402)
Miscellaneous	-	3	3
Total revenues	241,959	180,560	(61,399)
EXPENDITURES			
Current:			
General government	126,175	147,112	(20,937)
Maintenance and operations	115,784	28,420	87,364
Total expenditures	241,959	175,532	66,427
Excess (deficiency) of revenues over (under) expenditures	\$ -	5,028	\$ 5,028
Fund balance - beginning		-	
Fund balance - ending		\$ 5,028	

See notes to required supplementary information

**WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT
SARASOTA COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

**WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT
SARASOTA COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

Element	Comments
Number of district employees compensated at 9/30/2021	0
Number of independent contractors compensated in September 2021	6
Employee compensation for FYE 9/30/2021 (paid/accrued)	\$0
Independent contractor compensation for FYE 9/30/2021	
Construction projects to begin on or after October 1, 2020 (FY 2021); (>\$65K)	
Jon M. Hall, LLC for Phase 1, Phase 2 Neighborhood	\$8,743,709
Budget variance report	See page 21 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - N/A
	Debt service - N/A
Special assessments collected FYE 9/30/2021	Operations and maintenance - N/A
	Debt service - \$932,585
Outstanding Bonds:	
Series 2020, due May 1, 2050	see Note 6 for details



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Windward at Lakewood Ranch Community Development District
Sarasota County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Windward at Lakewood Ranch Community Development District, Sarasota County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 30, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bhav & Associates

June 30, 2022



Grau & Associates
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Windward at Lakewood Ranch Community Development District
Sarasota County, Florida

We have examined Windward at Lakewood Ranch Community Development District, Sarasota County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Windward at Lakewood Ranch Community Development District, Sarasota County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

June 30, 2022



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Windward at Lakewood Ranch Community Development District
Sarasota County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Windward at Lakewood Ranch Community Development District, Sarasota County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 30, 2022.

Auditor's Responsibility

We conducted our audit in accordance with auditing 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; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 30, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Windward at Lakewood Ranch Community Development District, Sarasota County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Windward at Lakewood Ranch Community Development District, Sarasota County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

June 30, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

4

RESOLUTION 2022-15

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

WHEREAS, the District's Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Basic Financial Statements for Fiscal Year 2021;

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

1. The Audited Basic Financial Statements for Fiscal Year 2021, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2021, for the period ending September 30, 2021; and

2. A verified copy of said Audited Basic Financial Statements for Fiscal Year 2021 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 13th day of July, 2022.

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

5



Cornerstone

MAKING LAND BEAUTIFUL

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

IRRIGATION MAINTENANCE

CONTRACT

(WINDWARD & MARTINIQUE TOWNHOMES AT LAKEWOOD RANCH)

MARCH 31, 2022

Irrigation Maintenance Contract

This Landscape Maintenance Contract ("Contract") is dated this **31st** day of **March 2022**, (the "Effective Date") by and between, Windward at Lakewood Ranch CDD (hereinafter referred to as, "Customer" or "CDD"), and **Cornerstone Solutions Group** (hereinafter referred to as "Contractor").

1. **TERM & SCOPE OF WORK:** Contractor shall furnish all labor, materials, and necessary equipment to maintain the irrigation system within the CDD property (the "Property") for a one (1) year period commencing **April 1, 2022, and** ending **April 1, 2023**, (the "Term"). The Term of this Contract shall automatically renew for additional one (1) year periods, with each one (1) year period being deemed a successive Term, unless terminated by either party as set forth below. The compensation set forth below shall increase by not to exceed three percent (3%) for each successive Term. In fulfillment of its obligation, Contractor shall use its best efforts to perform the "Scope of Work," identified on Exhibit "A," attached hereto and incorporated herein. A depiction of the Property is set forth on Exhibit "B," attached hereto and incorporated herein.
2. **INSURANCE:** Contractor, for itself, its subcontractors, agents, and employees, shall carry general liability and personal insurance, covering all events resulting in damage to property and injuries to persons, with a responsible insurance company qualified to do business in the State of Florida. The limits of such insurance coverage shall be at least Two Million Dollars (\$2,000,000) per occurrence for liability due to injury to or death of a person or persons and at least Five Million Dollars (\$5,000,000) for public liability due to property damage. Contractor shall additionally provide Workers' Compensation Insurance on behalf of each of its employees or laborers working on the CDD's Property in accordance with all applicable laws. Such insurance shall remain in effect during the entire Term of this Contract. Contractor shall deliver to the CDD an insurance certificate evidencing such insurance prior to the signing of this Contract and at the beginning of each successive Term thereafter, which names the Association as an additional insured.
3. **INDEMNIFICATION:** Contractor shall indemnify and hold harmless the CDD from all injuries, damages, causes of action or claims to the extent they are caused by acts, omissions, or negligence on the part of Contractor, its agents, subcontractor, employees, or others acting on behalf of Contractor, in the performance of its obligations under this Contract.
4. **TERMINATION:** Either the CDD or Contractor may terminate this Contract with or without cause upon thirty (30) days advance written notice to the other party. Association, upon proper documentation provided with the notice of termination may withhold final payment until deficiencies are corrected. Should deficiencies not be corrected by the final date of service the CDD may reduce the final payment by the cost to make the identified repairs/restoration.
5. **NOTICES:** Any notice required to be sent to the CDD or Contractor under this Contract shall be sent to the parties at the following address unless otherwise specified by US Mail, hand delivery, courier, or electronic Email communications:

To the Community Development District:
Windward at Lakewood Ranch CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, FL 32817
Carvalhov@pfm.com

To the Contractor:
Cornerstone Solutions Group
14620 Bellamy Brothers Blvd.
Dade City, FL 33525
jbalsar@FLCornerstone.com

6. **LICENSES:** The Contractor will maintain a Landscape Contractor's License as required by state or local law, in addition to the Contractor complying with all other license and permit requirements.

7. **DEFAULT AND ATTORNEYS' FEES:** The Contractor is liable for any breach of this contract, including but not limited to damage to any property due to the operation of equipment in performing the services required by this Contract, as well as any damage to plant material due to improper horticultural practices or installation of the irrigation system. Contractor shall comply with all laws and regulations pertaining to protected plant species such as the mangroves. The parties shall have the right to enforce this Contract at law and in equity, and the prevailing party of any dispute requiring enforcement hereunder shall be entitled to an award of its reasonable attorneys' fees and costs.
8. **COMPENSATION:** The Contractor will be compensated in the amounts shown directly below (the "Base Compensation") for the Scope of Work identified in Exhibit "A." In the event the CDD requests and approves additional services to be performed by Contractor, then Contractor shall receive additional compensation for the services as set forth in Exhibit "C," attached hereto and incorporated herein (the "Additional Compensation"). Association agrees that all non-disputed payments will be issued within thirty (30) days of receipt of an invoice from Contractor.

WINDWARD AT LAKEWOOD RANCH

CURRENT PRICING:

[REDACTED]		
Irrigation Management – Common Area	Per Month	\$11,003.08

BUILD OUT PRICING:

COMMON AREAS

<i>Service Description</i>	<i>Billed As</i>	<i>Price</i>
Irrigation Management – Phase 1 & 2A	Per Month	\$11,008.03
*Irrigation Management – Phase 2B	Per Month	\$1,457.50
*Irrigation Management – Phase 3	Per Month	\$486.00
Total Price	Per Month	\$12,951.53

**Build out estimates for Phase 2B and Phase 3 Commons Areas are contingent upon field inspection when areas are completed due to vague information call outs within the plans. Pricing may change if development deviates from the initial plans submitted at time of RFP.*

MARTINIQUE TOWNHOMES AT LAKEWOOD RANCH

CURRENT PRICING:

<i>Service Description</i>	<i>Billed As</i>	<i>Price</i>
Irrigation Management – Common Area	Per Month	\$1,036.00
Total Price	Per Month	\$1,036.00

BUILD OUT PRICING:

<i>Service Description</i>	<i>Billed As</i>	<i>Price</i>
Irrigation Management – Common Area	Per Month	\$1,036.00
Total Price	Per Month	\$1,036.00

9. **JURISDICTION, VENUE, WAIVER OF JURY TRIAL, ASSIGNMENT.** The parties expressly consent to the exclusive jurisdiction and venue of the State of Florida Circuit Court where the Property is located. The parties further expressly agree herein to waive any right to have any issue relating to this Contract determined by a jury trial. Contractor shall not be permitted to assign this Contract without the prior written consent of CDD, which consent may be withheld in the CDD's sole and absolute discretion.
10. **ENTIRE AGREEMENT AND COUNTERPART EXECUTION.** This Contract shall constitute the entire agreement between the parties and no oral representations shall be binding. This Contract be binding upon each party upon execution and may be executed in counterparts with all counterparts taken together constituting this one Contract.

IN WITNESS WHEREOF, the parties have executed this Contract as of the Effective Date.

COMMUNITY DEVELOPMENT DISTRICT:

Windward at Lakewood Ranch Community Development District

By: _____

Printed Name

Its: _____

CONTRACTOR:

Cornerstone Solutions Group _____

By: Scott S. Stinson

Scott Stinson

Printed Name

Its: **Director of Field Services** _____

EXHIBIT "A"

SCOPE OF WORK

IRRIGATION SYSTEM:

Monthly wet checks will be included as a part of the landscape service. These checks will include examining each clock and rain sensor for proper programming and operation as well as cycling through each zone long enough to fully evaluate coverage and head operation.

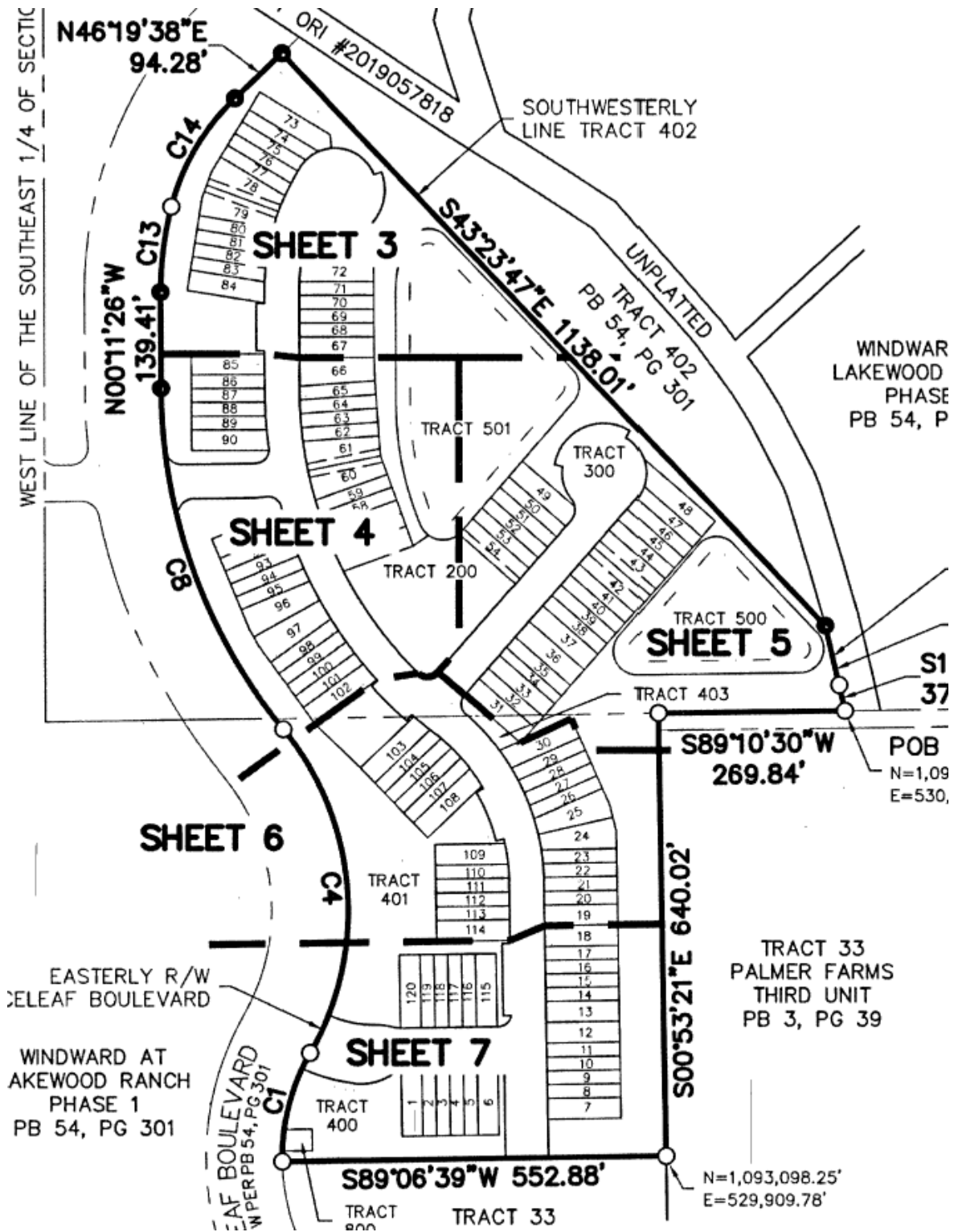
Making minor adjustments to heads for areas lacking coverage and cleaning any filters associated with said system. All wet checks will be documented and provided to the property manager at the end of each month.

Controllers will be programmed with watering schedules approved by management that conform with all governmental utility restrictions to provide quantities and frequencies consistent with seasonal requirements in order to maintain healthy moisture levels in plant and turf beds.

The contractor will reprogram each clock manually whenever necessary to adjust run times and run days seasonally to conform to restrictions imposed by governmental agencies as a part of the base maintenance service.

Any damages to the irrigation system cause by Contractor negligence while carrying out maintenance operations shall be repaired as soon as it is recognized with no charge to the owner. Faulty equipment, filter or nozzle replacement, head-raising or relocation or accidental damage shall be repaired with comparable parts at an additional expense. Not to exceed amount of **\$500.00** for irrigation repairs monthly to avoid additional trip charge. Repairs above this amount to be approved by the Board of Directors.

DESCRIPTION OF THE PROPERTY/MAP – MARTINIQUE TOWNHOMES



**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

6

AGREEMENT FOR ENVIRONMENTAL SERVICES



Proposal Date: July 6, 2022

This Agreement is made effective by and between:

“Client”

Name: Windward Homeowners Association
Address: c/o Wrathell, Hart, Hunt and Associates,
2300 Glades Road, Suite 410W
Boca Raton, FL 33431
Phone: (239) 464-7114
Representative: Mr. Chuck Adams
Email: adamsc@whhassociates.com


“Eco-Logic Services”

Name: Eco-Logic Services LLC
Address: PO Box 18204
Sarasota, FL 34276
Phone: (941) 302-1206
Representative: Peter Nabor
Email: Pete@Eco-Logic-Services.com

Project: Windward
Project Location: Sarasota County, FL
Fee Type: Unit price per attached Scope of Services
Retainer: No
Scope of Services: Attached
Special Conditions:

- This document is a proprietary product produced by Eco-Logic Services and represents a considerable investment of resources with no compensation. Any reproduction, transmittal, or reuse of this document, or any portion thereof, by any third party without the express written consent of Eco-Logic Services is prohibited under penalty of legal action.
- All rates and fees shall be subject to renegotiation if this Agreement is not signed and returned within thirty days of date above.
- This Agreement with the attached Scope of Services and Terms and Conditions constitute the complete agreement between Eco-Logic Services and Client with respect to the scope of services hereunder.

Eco-Logic Services LLC

By: 
Print Name: Peter Nabor
Title: Principal / Senior Project Scientist
Date: July 6, 2022

Windward Homeowners Association

By: _____
Print Name: _____
Title: _____
Date: _____

WINDWARD AT LAKEWOOD RANCH PHASES 2 AND 3



1.0 Monitoring of the Littoral Shelves

Eco-Logic Services will perform monitoring events for the littoral shelves in Phase 2 (in the lakes shaded light blue on Figure 1) and Phase 3 (in the lakes shaded dark blue on Figure 1), as required by Sarasota County Unified Development Code. Monitoring of the littoral shelf will be performed on a semi-annual basis (two events per year) until the success criteria listed in the Code are achieved. Monitoring services for each phase will commence after all of the littoral shelves in the phase are planted.

2.0 Maintenance of the Littoral Shelves

Eco-Logic Services will perform necessary management services on the planted littoral shelves in Phases 2 and 3 at the Windward site. These maintenance events will be conducted on a monthly basis (six events per year). The goal of this maintenance is to keep these areas in compliance with the Sarasota County requirements for the site. Maintenance services for each phase will commence after the littoral shelves in the phase are planted.

3.0 Lake Management Services

Eco-Logic Services will perform necessary management services at the stormwater retention ponds (“lakes”) in Phases 2 and 3 of the Windward community (Phase 2 lakes shaded light blue and Phase 3 lakes shaded dark blue on Figure 1). Targets of the treatment efforts include algae (filamentous and planktonic), invasive underwater vegetation (such as hydrilla and naiad), and perimeter growth (grasses and turf-weeds growing out from shore). Undesirable growth will be selectively treated with approved herbicides. The goal of this maintenance is to ensure a “clean” look to these aquatic features on the site, as is reasonable and practical. Eco-Logic Services guarantees a prompt response to any complaint or problem encountered with the lakes on the site (i.e., an algae bloom) and will make every reasonable effort to correct the situation in a timely manner. Maintenance services for each phase will commence after the lakes in the phase are constructed and stabilized. If only some of the lakes in the phase are finished, interim services will be prorated based on lake acreage.

4.0 Maintenance Specifications

Unless specifically stated otherwise above, the treatment areas detailed above will be aggressively maintained to enhance growth of beneficial native species (where required or desired) and to preclude growth of invasive species which would affect permit compliance or aesthetics of the treatment areas. This effort will also help to ensure that these areas meet or exceed design specifications and permit requirements (where applicable) and help to ensure that the areas provide pleasant vistas for the homesites and roadways. Target species include those species listed in the Florida Exotic Pest Plant Council’s 2019 Invasive Plant List. Eco-Logic Services will perform maintenance services using selective applications of appropriate herbicides specifically designed and labeled for such use. All herbicide treatments will be supervised by a state-certified aquatic herbicide applicator. Because the amount of vegetation treated should be minimal or herbaceous in nature, the treated vegetation will be left standing in place to naturally decompose. If directed by the Client, manual cutting and/or removal of treated material may be provided and billed based on an estimated additional fee under the Additional Services task or as an addendum to this Agreement.

5.0 Additional Services

Additional services requested by the Client will be provided and billed as agreed to in writing (including email) under this task. Significant items will be performed under an addendum to this Agreement. Additional Services may include water testing, manual removal of undesirable material, triploid grass carp permitting and stocking, meetings, coordination or negotiation with the regulatory agencies regarding permit compliance, or other services not specifically detailed in this Scope of Services. Eco-Logic Services is pleased to provide these services, and any fees associated with this task will be incurred only at the request of, or with prior authorization of the Client.

6.0 Cost

Compensation for services rendered pursuant to this Agreement will be paid based on the following:

1.0 Monitoring of the Littoral Shelves	
Phase 2	2 semi-annual events per year at \$850/event
Phase 3	2 semi-annual events per year at \$675/event
2.0 Maintenance of Littoral Shelves	
Phase 2	6 events per year at \$375/event
Phase 3	6 events per year at \$175/event
3.0 Lake Management Services	
Phase 2	\$750/month
Phase 3	\$325/month
5.0 Additional Services.....	to be billed as requested

Invoices will be submitted monthly based on the schedule of services and assumptions provided in this proposal. Additional services will be provided subject to additional compensation, based on verbal or written authorization by the Client. The Client shall pay all invoices within thirty days of receipt. The services specified above will be provided without interruption based upon automatic annual renewals. Eco-Logic Services has the option of increasing the fees up to five percent each calendar year until this Agreement is terminated pursuant to the Terms and Conditions of this Agreement.

7.0 Assumptions of this Proposal

- 7.1 The Client will make provision for Eco-Logic Services to enter the work area as required to perform services under this Agreement.
- 7.2 Upon request or as required to perform the services under this Agreement, the Client will provide all relevant plans and permits.
- 7.3 This proposal was prepared using the best information available to us at the time this Scope was compiled. Additional materials or services will be provided for additional compensation through a written amendment to this Agreement.
- 7.4 This Agreement does not include permit modifications, negotiations with regulatory agencies, or corrective actions for compliance issues.
- 7.5 The lake management fee assumes lakes are in good condition upon initiation of services. If not, the Client will be notified upon initiation of our maintenance services and an addendum to this Agreement will be submitted.
- 7.6 The selective use of copper-based algaecides and standard aquatic herbicides (including glyphosate) will be accepted as an appropriate maintenance methodology within the treatment areas. If these products are restricted, banned or otherwise not allowed to be used on the site, additional fees for alternative products will likely be required.
- 7.7 Cutting and/or removal of dead or undesirable plant material or algae is not included in this Agreement. If any hand removal is desired by the Client, or required by any agency, this service will be provided and billed as additional services as a contract addendum or as a separate Scope of Services.

- 7.8 Although not included in this Agreement, garbage and debris may be picked up by Eco-Logic Services as a courtesy to our Client in conjunction with, and incidental to, our lake management activities. Service requests for trash cleanup will be performed based on an estimated additional fee provided in writing prior to the event.
- 7.9 Native aquatic plants provide a host of benefits for stormwater ponds including stabilization of the bank to reduce erosion, providing habitat for wildlife, improving water quality, uptake of nutrients, and other factors. Therefore, the natural recruitment of native aquatic vegetation around the lake perimeters will be allowed to exist, unless directed by the Client. If it is later decided by the Client that this vegetation should be removed, manual removal of the material will require additional fees.
- 7.10 Eco-Logic Services is not responsible for cutting, treating, or removing grasses or other vegetation growing on the banks above the existing waterline, even when water levels decline. It is assumed the lawn maintenance contractor will control the growth in this transition area.
- 7.11 Client will provide access to each pond and a map showing designated access points for launching a boat (when necessary) and access to and around the entirety of each pond with a utility vehicle. Reduced access may result in reduced service or additional fees.
- 7.12 Because it will harm the required plants, no algae control will be provided on the littoral shelf areas.
- 7.13 No maintenance or repair of fountains or aerators is included in this proposal.
- 7.14 Fish kills in stormwater ponds occur for a variety of reasons. The primary cause is a phenomenon called lake turnover, but they can also be triggered by fertilizer or pesticide applications to adjacent upland areas. For this reason, Eco-Logic Services is not responsible for cleanup of dead fish. If this service is requested, Eco-Logic Services will collect and dispose of the fish on based on an estimated additional fee.
- 7.15 The fees in this Agreement do not include any sales, value added, or other taxes that may be required by the government. Any such taxes will be added to invoices as required.
- 7.16 All work products under this Agreement may be used in marketing, advertising, resume, and other similar business development materials. Use of such materials shall be in accordance with industry standards and normal business practices.
- 7.17 This proposal is offered as a package and if only a portion of the proposal is selected, Eco-Logic Services reserves the right to adjust the fees for the tasks selected.

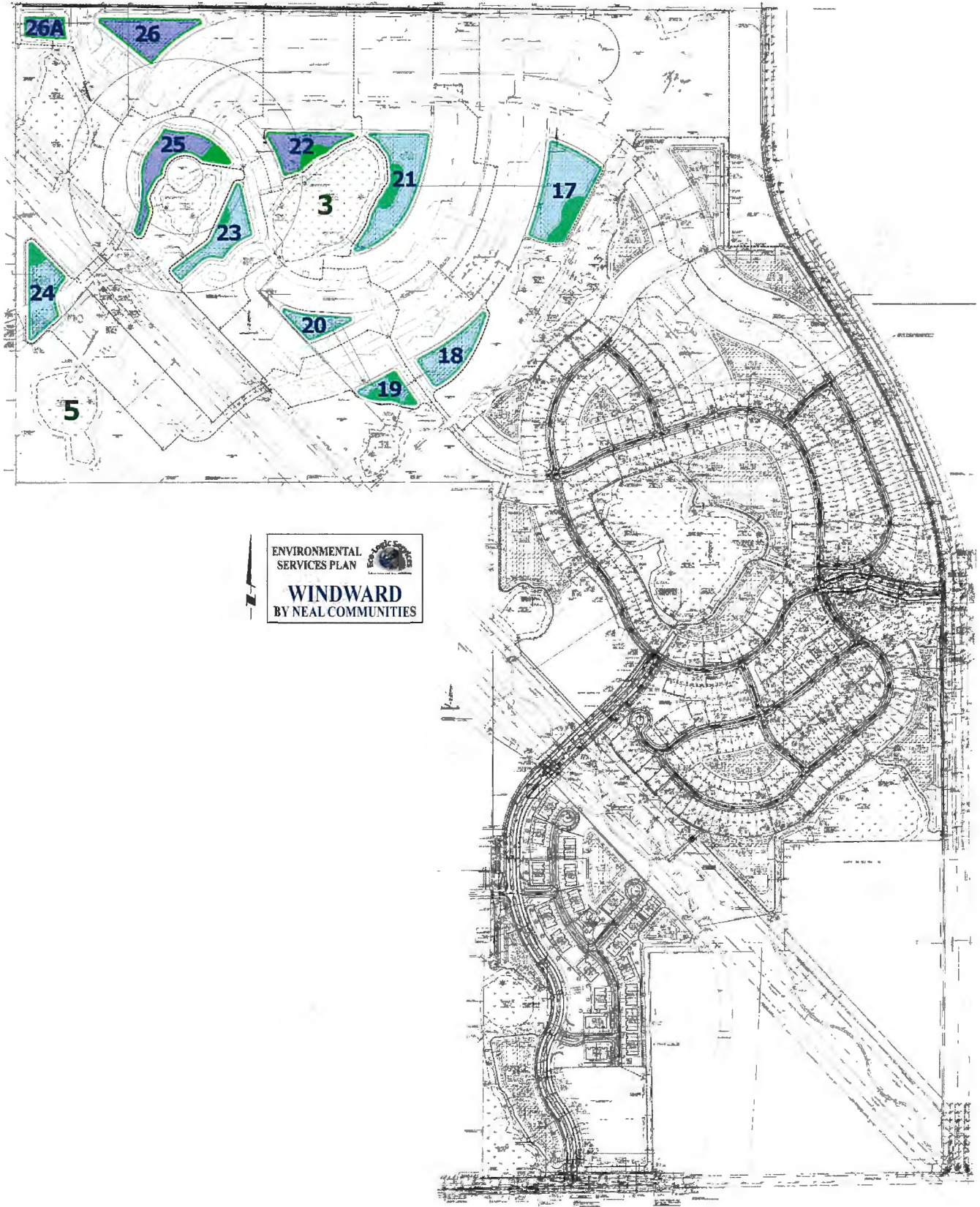


Figure 1. Site map for Phases 2 and 3 at Windward showing locations of the proposed work areas.

TERMS AND CONDITIONS

DESCRIPTION OF SERVICES: Eco-Logic Services will provide the services described in the Scope of Services included in this Agreement to the Client for the stated fee in accordance with these terms and conditions:

PAYMENT: Client agrees to pay Eco-Logic Services according to the Fee Schedule provided in the attached Scope of Services. Invoices shall be submitted monthly for the work performed in the previous month. If any invoice is not paid within 30 days, interest will be added to and payable on all overdue amounts at 1.5% per month (18% per year) or the maximum legal rate of interest allowable. Client shall pay all costs of collection, including without limitation, reasonable attorney fees. If Client disputes any portion of an invoice, the Client must notify Eco-Logic Services in writing of the disputed item within 10 days of the date of the invoice. If any invoice is not paid in full within 60 days of the invoice date, Eco-Logic Services may immediately suspend all or any portion of the services until payment is received in full and Eco-Logic Services has the option to treat such failure to pay as a material breach of this Agreement and/or seek legal remedies.

LIMITATION OF LIABILITY: Neither party will be liable for breach-of-contract damages suffered by the other that are remote or speculative, or that could not reasonably have been foreseen on entry into this agreement. Eco-Logic Services' liability for any breach-of-contract claims under this agreement will not exceed the Compensation received from the Client under this agreement over a six-month period immediately preceding the claim. No claim may be brought against Eco-Logic Services in contract or tort more than one year after the cause of action arose. Any claim, suit, demand or action brought under this Agreement shall be directed and/or asserted only against Eco-Logic Services and not against any employees, shareholders, officers or directors of Eco-Logic Services.

TERM: This Agreement will terminate automatically upon completion of the Scope of Services by Eco-Logic Scope of Services. For ongoing services tasks, the portion of the Agreement directly related to that task will continue in effect until terminated by either party upon 30 days written notice to the other party. In the event of any termination, Eco-Logic Services shall be paid for all services rendered and reimbursables incurred through the date of notice of termination plus this 30-day period.

FORCE MAJEURE: If performance of this Agreement or any obligations under this Agreement is prevented, restricted, or interfered with, either temporarily or permanently, by causes beyond either party's reasonable control ("Force Majeure"), then the obligations of this Agreement shall be suspended to the extent necessary by such event. The term "Force Majeure" shall include without limitation acts of nature, severe weather or other catastrophic conditions, orders or acts of military or civil authority, or by state or national emergencies, riots, or wars, or work stoppages, or any other similar event beyond the reasonable control of either party.

DISPUTE RESOLUTION: The parties will attempt to resolve any dispute out of or relating to this Agreement through friendly negotiations amongst the parties. If the matter is not resolved by negotiation, the matter will be submitted to mediation, in accordance with any statutory rules of mediation. If mediation is not successful in resolving the entire dispute, or is unavailable, any outstanding issues will be submitted to final and binding arbitration under the rules of the American Arbitration Association and will be done within Sarasota County, Florida. The arbitrator's award will be final, and judgement may be entered upon it by any court having proper jurisdiction.

SEVERABILITY: If any provision of this Agreement will be held to be invalid or unenforceable for any reason, the remaining provisions will continue to be valid and enforceable as if the invalid or unenforceable had never been contained within.

NOTICE: Any notice or communication required or permitted under this Agreement shall be sufficiently given if delivered in person or by certified or registered mail or via email, with receipt of reply, to the party entitled thereto at the address set forth in the opening portion of this Agreement.

WAIVER OF CONTRACTUAL RIGHT: The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Agreement.

CONSTRUCTION AND INTERPRETATION: The rule requiring construction or interpretation against the drafter is waived. This document shall be deemed as if it were drafted by both parties in a mutual effort.

ATTORNEY'S FEES TO PREVAILING PARTY: In any action arising hereunder or any separate action pertaining to the validity of this Agreement, the prevailing party shall be awarded reasonable attorney's fees and costs, both in the trial court and appeal.

ENTIRE AGREEMENT: This Agreement contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written concerning the subject matter of this Agreement. The Agreement supersedes any prior written or oral agreements between the parties.

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

7

RESOLUTION 2022-16

**A RESOLUTION 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 2022/2023
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 by, and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Sarasota County, Florida; and

WHEREAS, the Board of Supervisors of the District (“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 the provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

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

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District’s Board shall be held during Fiscal Year 2022/2023 as provided on the schedule attached hereto as **Exhibit A**.

SECTION 2. FILING REQUIREMENT. In accordance with Section 189.015(1), *Florida Statutes*, the District’s Secretary is hereby directed to file a schedule of the District’s regular meetings annually with Sarasota County and the Florida Department of Economic Opportunity.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 13th day of July, 2022.

Attest:

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

WINWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE		
LOCATION		
<i>5800 Lakewood Ranch Boulevard, Sarasota, Florida 34240</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 12, 2022	Regular Meeting	12:00 PM
November 9, 2022	Regular Meeting	12:00 PM
December 14, 2022	Regular Meeting	12:00 PM
January 11, 2023	Regular Meeting	12:00 PM
February 8, 2023	Regular Meeting	12:00 PM
March 8, 2023	Regular Meeting	12:00 PM
April 12, 2023	Regular Meeting	12:00 PM
May 10, 2023	Regular Meeting	12:00 PM
June 14, 2023	Regular Meeting	12:00 PM
July 12, 2023	Regular Meeting	12:00 PM
August 9, 2023	Regular Meeting	12:00 PM
September 13, 2023	Regular Meeting	12:00 PM

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

9

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MAY 31, 2022**

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MAY 31, 2022**

	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
ASSETS						
Cash	\$ 21,924	\$ -	\$ -	\$ -	\$ -	\$ 21,924
Investments						
Reserve	-	88,879	418,296	-	-	507,175
Prepayment	-	424,496	-	-	-	424,496
Revenue	-	125,893	-	-	-	125,893
Construction	-	-	-	3,317,142	6,369,863	9,687,005
Capitalized Interest	-	-	287,596	-	-	287,596
Cost of issuance	-	-	51,475	-	-	51,475
Deposits	25	-	-	-	-	25
Total assets	<u>\$ 21,949</u>	<u>\$ 639,268</u>	<u>\$ 757,367</u>	<u>\$ 3,317,142</u>	<u>\$ 6,369,863</u>	<u>\$ 11,105,589</u>
LIABILITIES						
Liabilities:						
Accounts payable	\$ 25,057	\$ -	\$ -	\$ -	\$ -	\$ 25,057
Retainage payable	-	-	-	625,762	-	625,762
Total liabilities	<u>25,057</u>	<u>-</u>	<u>-</u>	<u>625,762</u>	<u>-</u>	<u>650,819</u>
FUND BALANCES						
Restricted for:						
Debt service	-	639,268	757,367	-	-	1,396,635
Capital projects	-	-	-	2,691,380	6,369,863	9,061,243
Unassigned	(3,108)	-	-	-	-	(3,108)
Total fund balances	<u>(3,108)</u>	<u>639,268</u>	<u>757,367</u>	<u>2,691,380</u>	<u>6,369,863</u>	<u>10,454,770</u>
Total liabilities and fund balances	<u>\$ 21,949</u>	<u>\$ 639,268</u>	<u>\$ 757,367</u>	<u>\$ 3,317,142</u>	<u>\$ 6,369,863</u>	<u>\$ 11,105,589</u>

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MAY 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: off-roll	\$ -	\$ 228,520	\$ 236,139	97%
Developer contribution	-	5,020	-	N/A
Lot closing	-	6,105	-	N/A
Total revenues	<u>-</u>	<u>239,645</u>	<u>236,139</u>	101%
EXPENDITURES				
Professional & administrative				
Supervisor's fees	1,000	9,800	12,000	82%
Management/accounting/recording	2,500	20,000	30,000	67%
Legal	-	24,475	20,000	122%
Engineering	-	1,513	15,000	10%
Audit	-	-	6,000	0%
Assessment roll prep	-	7,500	7,500	100%
Reamortization schedules	-	-	250	0%
Dissemination agent	-	2,500	5,000	50%
Trustee	-	4,031	6,000	67%
Postage	-	109	300	36%
Legal advertising	311	5,031	4,000	126%
Annual special district fee	-	175	175	100%
Public officials' insurance	-	2,250	2,475	91%
General insurance	-	2,750	3,025	91%
Contingencies/bank charges	-	-	180	0%
Miscellaneous	-	-	500	0%
Office supplies	-	245	250	98%
Website	570	1,630	2,700	60%
Total professional & administrative	<u>4,381</u>	<u>82,009</u>	<u>115,355</u>	71%
Field Operations				
Well pump maintenance	-	-	4,500	0%
Wetland maintenance	12,569	30,638	25,000	123%
Wetland monitoring contract	13,585	57,210	36,000	159%
Pond maintenance contract	129	10,831	15,084	72%
Pond maintenance	-	650	20,000	3%
Irrigation pump maintenance contract	24,078	38,083	3,200	1190%
Irrigation pump maintenance	-	17,431	5,000	349%
Drainage maintenance	-	-	5,000	0%
Streetlights	1,445	10,929	5,000	219%
Curb replacement	-	-	2,000	0%
Total expenditures	<u>56,187</u>	<u>247,781</u>	<u>236,139</u>	105%
Excess/(deficiency) of revenues over/(under) expenditures	(56,187)	(8,136)	-	
Fund balances - beginning	53,079	5,028	-	
Unassigned	(3,108)	(3,108)	-	
Fund balances - ending	<u>\$ (3,108)</u>	<u>\$ (3,108)</u>	<u>\$ -</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 MAY 31, 2022**

	Current Month	Year To Date
REVENUES		
Assessment levy: off-roll	\$ -	\$ 922,902
Assessment prepayments	59,161	1,326,350
Interest	3	24
Lot closing	651	39,064
Total revenues	59,815	2,288,340
EXPENDITURES		
Debt service		
Principal - S2020A1	110,000	110,000
Principal prepayment - S2020A-2	435,000	1,330,000
Interest - S2020A-1	122,033	244,065
Interest - S2020A-2	147,290	320,375
Interest - S2020A-3	83,177	166,355
Total expenditures	897,500	2,170,795
Excess/(deficiency) of revenues over/(under) expenditures	(837,685)	117,545
Fund balances - beginning	1,476,953	521,723
Fund balances - ending	\$ 639,268	\$ 639,268

**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 MAY 31, 2022**

	Current Month	Year To Date
REVENUES		
Interest / misc. income	\$ 2	\$ 4
Total revenues	2	4
EXPENDITURES		
Debt service		
Interest	70,301	70,301
Cost of issuance	-	148,250
Total expenditures	70,301	218,551
Excess/(deficiency) of revenues over/(under) expenditures	(70,299)	(218,547)
OTHER FINANCING SOURCES/(USES)		
Bond proceeds	-	1,255,348
Underwriter's discount	-	(279,434)
Total other financing sources	-	975,914
Net change in fund balances	(70,299)	757,367
Fund balances - beginning	827,666	-
Fund balances - ending	\$ 757,367	\$ 757,367

**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 MAY 31, 2022**

	Current Month	Year To Date
REVENUES		
Developer contribution	\$ -	\$ 1,712,222
Interest / misc. income	14	99
Total revenues	14	1,712,321
EXPENDITURES		
Capital outlay	-	1,910,120
Developer advance repayment	-	327,019
Total expenditures	-	2,237,139
Excess/(deficiency) of revenues over/(under) expenditures	14	(524,818)
Fund balances - beginning	2,691,366	3,216,198
Fund balances - ending	\$ 2,691,380	\$ 2,691,380

**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 MAY 31, 2022**

	Current Month	Year To Date
	<u> </u>	<u> </u>
REVENUES		
Interest	\$ 27	\$ 50
Total revenues	<u>27</u>	<u>50</u>
 EXPENDITURES		
Capital outlay	87,053	125,693
Developer advance repayment	-	6,624,146
Total expenditures	<u>87,053</u>	<u>6,749,839</u>
 Excess/(deficiency) of revenues over/(under) expenditures	 (87,026)	 (6,749,789)
 OTHER FINANCING SOURCES/(USES)		
Bond proceeds	-	13,119,652
Total other financing sources/(uses)	<u>-</u>	<u>13,119,652</u>
 Net change in fund balances	 (87,026)	 6,369,863
Fund balances - beginning	6,456,889	-
Fund balances - ending	<u>\$ 6,369,863</u>	<u>\$ 6,369,863</u>

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

10

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 June 8, 2022, at 12:00 P.M., at 5800 Lakewood Ranch Blvd, Sarasota, FL 34240.

Present were:

Pete Williams	Chair
John Leinaweaver (via telephone)	Vice Chair
Dale Weidemiller	Assistant Secretary
John Blakley	Assistant Secretary

Also present, were:

Chuck Adams	District Manager
Mike Kennedy	District Engineer
Pam Curran	Neal Communities
John Noakes	Resident

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 12:00 p.m. Supervisors Williams, Weidemiller and Blakley were present. Supervisor Leinaweaver was attending via telephone. Supervisor Foster was not present.

SECOND ORDER OF BUSINESS

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

There were no public comments.

THIRD ORDER OF BUSINESS

Ratification of Resolution 2022-11, Appointing and Removing Officers of the District and Providing for an Effective Date

Mr. Adams presented Resolution 2022-11.

40

On MOTION by Mr. Williams and seconded by Mr. Weidemiller, with all in favor, Resolution 2022-11, Appointing and Removing Officers of the District and Providing for an Effective Date, was ratified.

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FOURTH ORDER OF BUSINESS

Ratification of Resolution 2022-12, Directing the District Manager to Appoint Signors on the Local Bank Account; and Providing an Effective Date

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Mr. Adams presented Resolution 2022-12.

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On MOTION by Mr. Williams and seconded by Mr. Weidemiller, with all in favor, Resolution 2022-12, Directing the District Manager to Appoint Signors on the Local Bank Account; and Providing an Effective Date, was ratified.

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FIFTH ORDER OF BUSINESS

Consideration of Resolution 2022-13, Redesignating the Primary Administrative Office and Principal Headquarters of the District and Providing an Effective Date

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Mr. Adams presented Resolution 2022-13.

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On MOTION by Mr. Williams and seconded by Mr. Weidemiller, with all in favor, Resolution 2022-13, Redesignating the Primary Administrative Office to 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 and 5800 Lakewood Ranch Blvd., Sarasota, Florida 34240 as the Principal Headquarters of the District and Providing an Effective Date, was adopted.

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SIXTH ORDER OF BUSINESS

Consideration of Resolution 2022-14, Authorizing and Approving Change of Registered Agent and Registered Office of the District, and Providing for an Effective Date

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Mr. Adams presented Resolution 2022-14.

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On MOTION by Mr. Weidemiller and seconded by Mr. Williams, with all in favor, Resolution 2022-14, Authorizing and Approving Change of Registered Agent and Registered Office of the District, Designating Craig Wrathell as the Registered Agent and 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 as the Registered Office of the District and Providing for an Effective Date, was adopted.

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SEVENTH ORDER OF BUSINESS

Consideration of Stormwater Needs Analysis Report

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The Board and Staff discussed the ongoing preparation of the Stormwater Management Needs Analysis Report. The Report was being reviewed internally.

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EIGHTH ORDER OF BUSINESS

Consideration of Stantec Consulting Services Inc., Change Orders [Windward Neighborhood 1, Phase 2 and Neighborhood 2, Phase 1 Project]

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Mr. Kennedy presented Change Order No. 2 Under Specific Authorization No. 4 for the Winward Neighborhood 1, Phase 2 and Neighborhood 2, Phase 1 Project. Change Order No. 2 increase is in a not-to-exceed amount of \$7,500, bringing the new contract sum to \$47,500.

102

On MOTION by Mr. Williams and seconded by Mr. Blakley, with all in favor, Stantec Consulting Services Inc., Change Order No. 2 Under Specific Authorization No. 4, was approved.

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NINTH ORDER OF BUSINESS

Approval of May 11, 2022 Regular Meeting Minutes

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Mr. Adams presented the May 11, 2022 Regular Meeting Minutes.

112

On MOTION by Mr. Williams and seconded by Mr. Blakley, with all in favor, the May 11, 2022 Regular Meeting Minutes, as presented, were approved.

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117 TENTH ORDER OF BUSINESS Staff Reports

118

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

120 There was no report.

121 B. District Engineer: *Stantec*

122 Mr. Kennedy distributed and presented Change Order No. 4, which included the Owner
123 Direct Purchase True Up, retaining wall changes, lift station work and utility testing for a net
124 increase of \$49,689.62.

125

126 On MOTION by Mr. Weidemiller and seconded by Mr. Williams, with all in
127 favor, Stantec Consulting Services Inc., Change Order No. 4, as presented, was
128 approved.

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

- 132 • NEXT MEETING DATE: July 13, 2022 at 12:00 P.M.

- 133 ○ QUORUM CHECK

134 The next meeting will be held on July 13, 2022 at 9:00 a.m. Mr. Adams stated an
135 updated version of the proposed Fiscal Year 2023 budget would be presented at the next
136 meeting; he expected the Public Hearing to be rescheduled to the August meeting due to
137 necessary budgetary adjustments.

138

139 ELEVENTH ORDER OF BUSINESS Board Members' Comments/Requests

140

141 There were no Board Members' comments or requests.

142

143 TWELFTH ORDER OF BUSINESS Public Comments: Non-Agenda Items
144 (limited to 3 minutes per individual)

145

146 Resident John Noakes recalled previous discussions about the need to document the
147 roles and responsibilities of the CDD, versus the HOAs, with regard to maintenance and
148 maintaining capital. Mr. Adams stated he received detailed information from Tracy Hatt that

149 led to budgetary adjustments and some revisions to contracts that should be in the CDD’s name
150 rather than the HOA.

151 The Board and Staff discussed the differences between the structure of new CDDs and
152 the importance of posting information on the website to prevent misunderstandings, such as
153 contracts being canceled without CDD approval.

154 Mr. Noakes expressed his opinion that the HOAs are still unclear about landscape
155 responsibility.

156 Lighting, landscaping, contracts and the need for maintenance maps to clarify
157 responsibilities, were discussed.

158 The CDD’s historical practice of a two-week continuation of its meetings in case issues
159 arose between meetings was discussed. The consensus was this is no longer necessary and it
160 would not be necessary to meet again before the July meeting.

161

On MOTION by Mr. Williams and seconded by Mr. Weidemiller, with all in favor, the Stormwater Management Needs Analysis Report and authorizing the Chair to approve the final version, was approved.

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THIRTEENTH ORDER OF BUSINESS

Adjournment

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There being nothing further to discuss, the meeting adjourned.

170

On MOTION by Mr. Weidemiller and seconded by Mr. Williams, with all in favor, the meeting adjourned at 12:18 p.m.

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

11C

WINWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT**BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE****LOCATION***5800 Lakewood Ranch Boulevard, Sarasota, Florida 34240*

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 13, 2021	Regular Meeting	12:15 PM
November 10, 2021	Regular Meeting	12:15 PM
December 8, 2021	Regular Meeting	12:15 PM
January 4, 2022	Special Meeting	1:00 PM
January 12, 2022	Regular Meeting	12:15 PM
February 9, 2022	Regular Meeting	12:15 PM
February 24, 2022	Continued Meeting	11:00 AM
March 9, 2022	Regular Meeting	12:15 PM
April 13, 2022	Regular Meeting	12:15 PM
May 11, 2022	Regular Meeting	12:15 PM
May 24, 2022 CANCELED	Continued Meeting	12:00 PM
June 8, 2022	Regular Meeting	12:00 PM
July 13, 2022	Regular Meeting	12:00 PM
August 10, 2022	Regular Meeting	12:00 PM
September 14, 2022	Regular Meeting	12:00 PM