COMMUNITY DEVELOPMENT
DISTRICT

**BOARD OF SUPERVISORS** 

March 12, 2025

REGULAR MEETING
AGENDA

**COMMUNITY DEVELOPMENT DISTRICT** 

## AGENDA LETTER

### Windward at Lakewood Ranch Community Development District OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431 Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

March 5, 2025

### **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 March 12, 2025 at 11:00 a.m., at 5800 Lakewood Ranch Blvd., Sarasota, Florida 34240. The agenda is as follows:

- 1. Call to Order/Roll Call
- 2. Public Comments: Agenda Items (limited to 3 minutes per individual)
- 3. Acceptance of Unaudited Financial Statements as of January 31, 2025
- 4. Approval of February 12, 2025 Regular Meeting Minutes
- 5. Staff Reports
  - A. District Counsel: Vogler Ashton, PLLC
  - B. District Engineer: AM Engineering, LLC
  - C. District Manager: Wrathell, Hunt and Associates, LLC
    - NEXT MEETING DATE: April 9, 2025 at 11:00 AM
      - QUORUM CHECK

SEAT 1	JOHN LEINAWEAVER	In Person	PHONE	No
SEAT 2	SANDY FOSTER	In Person	PHONE	□ No
SEAT 3	DALE WEIDEMILLER	In Person	PHONE	No
SEAT 4	PETE WILLIAMS	In Person	PHONE	☐ No
SEAT 5	JOHN BLAKLEY	In Person	PHONE	☐ No

- 6. Board Members' Comments/Requests
- 7. Public Comments: Non-Agenda Items (limited to 3 minutes per individual)
- 8. Adjournment

Board of Supervisors Windward at Lakewood Ranch Community Development District March 12, 2025, Regular Meeting Agenda Page 2

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.

OPE. Admir

District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094 PARTICIPANT PASSCODE: 229 774 8903

**COMMUNITY DEVELOPMENT DISTRICT** 

# UNAUDITED FINANCIAL STATEMENTS

WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT FINANCIAL STATEMENTS UNAUDITED JANUARY 31, 2025

### WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT BALANCE SHEET GOVERNMENTAL FUNDS JANUARY 31, 2025

	(	General Fund	F	Special Revenue Fund - Fruitville		Debt Service Fund eries 2020		Debt Service Fund eries 2022	I	Capital Projects Fund eries 2020	F	Capital Projects Fund eries 2022	Go	Total overnmental Funds
ASSETS Cash	\$	755,850	\$	_	\$	_	\$	_	\$	_	\$	_	\$	755,850
Investments	Ψ	7 55,050	Ψ	_	Ψ	_	Ψ	_	Ψ	_	Ψ	_	Ψ	733,030
Reserve		_		_		88,879		396,250		_		_		485,129
Prepayment		-		_		336,493		44		-		-		336,537
Revenue		-		_		331,923		450,371		-		_		782,294
Construction		-		-		-		· -		4,887		254,027		258,914
Due from Developer		6,723		-		-		-		-		147,127		153,850
Due from general fund		-		-		50,059		27,812		-		-		77,871
Due from other		575		-		-		4,346		-		1,581		6,502
Deposits		4,730		-		-		-		-		-		4,730
Undeposited funds		59,340				21,978		140,025				-		221,343
Total assets	\$	827,218	\$		\$	829,332	\$^	1,018,848	\$	4,887	\$	402,735	\$	3,083,020
LIABILITIES Liabilities:														
Retainage payable	\$	-	\$	-	\$	-	\$	-	\$	772,659	\$	413,874	\$	1,186,533
Due to Developer		-		118,978		-		-		-		-		118,978
Due to other		7,632		-		-		-		-		-		7,632
Due to debt service fund 2020		50,059		-		-		-		-		-		50,059
Due to debt service fund 2022		27,812		-		-		-		-		-		27,812
Developer advance		6,000				-		-				-		6,000
Total liabilities		91,503		118,978						772,659		413,874		1,397,014
DEFERRED INFLOWS OF RESOURCES														
Deferred receipts		6,723		-		-		-		-		-		6,723
Unearned revenue		59,340		-		14,737		140,025		-		-		214,102
Total deferred inflows of resources		66,063		-		14,737		140,025				-		220,825
FUND BALANCES Committed Restricted for:														
Debt service		_		-		814,595		878,823		_		_		1.693.418
Capital projects		-		_		-		-		(767,772)		(11,139)		(778,911)
Assigned										, ,		, ,		, , ,
Three months working capital		143,100		_		-		_		-		_		143,100
Unassigned		526,552		(118,978)		-		-		-		_		407,574
Total fund balances		669,652		(118,978)		814,595		878,823		(767,772)		(11,139)		1,465,181
Total liabilities, deferred inflows														
of resources and fund balances	\$	827,218	\$	_	\$	829,332	\$ ^	1,018,848	\$	4,887	\$	402,735	\$	3,083,020
Total liabilities and fund balances	\$	827,218	\$	-	\$	829,332		1,018,848	\$	4,887	\$	402,735	\$	3,083,020

### WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE PERIOD ENDED JANUARY 31, 2025

Review Name         \$ 51,908         \$ 289,632         \$ 494,766         59%           Assessment levy: off-roll         -         118,680         59,132         201%           Interest and miscellaneous         -         -         500         0%           Total revenues         51,908         408,312         554,398         74%           EXPENDITURES           Professional & administrative         Supervisors         1,000         2,800         12,800         22%           Management/accounting/recording         4,000         16,000         48,000         33%           Field management         833         3,333         10,000         33%           Debt service fund accounting         458         1,833         5,500         33%           Legal         285         1,045         1,000         1000         100           Engineering         1,405         3,293         15,000         22%           Audit         1,500         4,500         5,000         90%           Arbitrage rebate calculation         -         -         -         750         0%           Trustee         -         4,031         6,000         67%         2,000         33%		Current Month	Year to Date	Budget	% of Budget
Assessment levy: off-roll	REVENUES				
Interest and miscellaneous		\$ 51,908			59%
Total revenues		-	118,680		
EXPENDITURES   Professional & administrative   Supervisors   1,000   2,800   12,800   32%   Management/accounting/recording   4,000   16,000   48,000   33%   Field management   833   3,333   10,000   33%   Legal   285   1,045   10,000   10%   1	Interest and miscellaneous				
Professional & administrative   Supervisors   1,000   2,800   12,800   22%   Management/accounting/recording   4,000   16,000   48,000   33%   Field management   833   3,333   10,000   33%   Edgal   285   1,045   10,000   10%   Engineering   285   1,045   10,000   10%   Engineering   1,405   3,293   15,000   22%   Audit   1,500   4,500   5,000   90%   Arbitrage rebate calculation   1,500   4,500   5,000   30%   Arbitrage rebate calculation   1,500   4,500   5,000   30%   Arbitrage rebate calculation   1,500   4,500   5,000   30%   Arbitrage rebate calculation   1,500   4,500   6,700   33%   Trustee   1,001   6,000   67%   Telephone   16   66   200   33%   Trustee   1,001   1,001   2,000   67%   1,001   2,000   67%   1,001   2,000   67%   1,001   2,000   67%   1,001   2,000   55%   4,001   4,000   67%   1,001   2,000   55%   4,001   4,000   67%   1,001   2,000   55%   4,000   4,000   67%   1,001   2,000   55%   4,000   4,000   67%   1,001   2,000   55%   4,000   4,000   67%   1,001   2,000   55%   4,000   4,000   67%   1,001   2,000   55%   4,000   4,000   67%   1,001   2,000   55%   4,000   4,000   67%   1,001   2,000   67%   1,001   2,000   1,00	Total revenues	51,908	408,312	554,398	74%
Supervisors         1,000         2,800         12,800         22%           Management/accounting/recording         4,000         16,000         48,000         33%           Field management         833         3,333         10,000         33%           Debt service fund accounting         458         1,833         5,500         33%           Legal         285         1,045         1,000         1000           Engineering         1,405         3,293         15,000         22%           Audit         1,500         4,500         5,000         90%           Autitage rebate calculation         -         -         -         750         0%           Autitage rebate calculation         -         -         -         750         0%           Autitage rebate calculation         -         -         -         750         0%           Dissemination agent         166         667         2,000         33%           Trustee         -         4,031         6,000         67%           Telephone         16         66         200         33%           Telephone         16         66         200         33%           Telephone <td>EXPENDITURES</td> <td></td> <td></td> <td></td> <td></td>	EXPENDITURES				
Management/accounting/recording         4,000         16,000         48,000         33%           Field management         833         3,333         10,000         33%           Debt service fund accounting         458         1,833         5,500         33%           Legal         285         1,045         10,000         10%           Engineering         1,405         3,293         15,000         29%           Audit         1,500         4,500         5,000         90%           Arbitrage rebate calculation         -         -         750         0%           Dissemination agent         167         667         2,000         33%           Trustee         -         4,031         6,000         67%           Telephone         16         66         200         33%           Legal advertising         (74)         1,101         2,000         55%           Legal advertising         (74)         1,101         2,000         55%           Insurance         -         175         175         10%           Miscellanceus         -         -         750         0%           Website         -         -         750	Professional & administrative				
Field management         833         3,333         10,000         33%           Debt service fund accounting         458         1,833         5,500         33%           Legal         285         1,045         10,000         10%           Engineering         1,405         3,293         15,000         22%           Audit         1,500         4,500         5,000         90%           Arbitrage rebate calculation         -         -         755         0%           Dissemination agent         167         667         2,000         33%           Trustee         -         4,031         6,000         67%           Telephone         16         66         200         33%           Postage         65         333         500         67%           Legal advertising         (74)         1,101         2,000         55%           Annual special district fee         -         175         175         10%           Annual special district fee         -         175         175         10%           Miscellaneous         -         5,814         6,000         97%           Mebsite         -         -         5,00 <td< td=""><td>Supervisors</td><td>1,000</td><td>2,800</td><td>12,800</td><td>22%</td></td<>	Supervisors	1,000	2,800	12,800	22%
Debt service fund accounting         458         1.833         5,500         33%           Legal         285         1,045         10,000         10%           Engineering         1,405         3,293         15,000         22%           Audit         1,500         4,500         5,000         90%           Arbitrage rebate calculation         -         -         750         00%           Arbitrage rebate calculation         -         4,031         6,000         67%           Legal acceptance         -         4,031         6,000         67%           Telephone         16         66         620         33%           Postage         65         333         500         67%           Legal advertising         (74)         1,01         2,000         55%           Insurance         -         175         175         10%           Insurance         -         175         175         00%           Miscellaneous         -         5,814         6,000         97%           Contingencies/bank charges         -         -         750         0%           Miscellaneous         -         -         750         0%	Management/accounting/recording	4,000	16,000	48,000	33%
Legal         285         1,045         10,000         10%           Engineering         1,405         3,293         15,000         22%           Audit         1,500         4,500         5,000         90%           Arbitrage rebate calculation         -         -         -         750         0%           Dissemination agent         167         667         2,000         33%           Trustee         -         4,031         6,000         67%           Telephone         16         66         200         33%           Postage         65         333         500         67%           Legal advertising         (74)         1,101         2,000         55%           Annual special district fee         -         175         175         10%           Insurance         -         -         175         175         10%           Molscellaneous         -         -         750         0%           Mebiste         -         -         750         0%           MV ebsite         -         -         -         705         0%           ADA website compliance         -         -         -         2	Field management	833	3,333	10,000	33%
Engineering	Debt service fund accounting	458	1,833	5,500	33%
Audit Arbitrage rebate calculation         1,500         4,500         5,000         90% Arbitrage rebate calculation           Dissemination agent         167         667         2,000         33% Trustee           Trustee         -         4,031         6,000         67% Telephone           Postage         65         333         500         67% Legal advertising         (74)         1,101         2,000         55% Annual special district fee         -         175         175         100% Annual special district fee         -         1,175         100% Annual special district fee         -         5,814         6,000         97% Annual special district fee         -         1,50         0% Miscellaneous         -         5,814         6,000         97% Annual special district fee         -         5,814         6,000         97% Contingencies/bank charges         -         5,814         6,000         97% Miscellaneous         -         -         750         0% Miscellaneous         -         -         210         0% Miscellaneous         -         -         -         -         -         -         -<	Legal	285	1,045	10,000	10%
Arbitrage rebate calculation         -         -         750         0%           Dissemination agent         167         667         2,000         33%           Trustee         -         4,031         6,000         67%           Telephone         16         66         200         33%           Postage         65         333         500         67%           Legal advertising         (74)         1,101         2,000         55%           Annual special district fee         -         175         175         100%           Insurance         -         5,814         6,000         97%           Contingencies/bank charges         -         -         550         0%           Miscellaneous         -         -         250         0%           Website         -         -         250         0%           Website         -         -         210         0%           Property appraiser & tax c	Engineering	1,405	3,293	15,000	22%
Dissemination agent         167         667         2,000         33%           Trustee         -         4,031         6,000         67%           Telephone         16         66         200         33%           Postage         65         333         500         67%           Legal advertising         (74)         1,101         2,000         55%           Annual special district fee         -         175         175         100%           Insurance         -         5,814         6,000         97%           Contingencies/bank charges         -         -         750         0%           Miscellaneous         -         -         -         705         0%           Miscellaneous         -         -         -         705         0%           Miscellaneous         -         -         -         700         0%           Mebsite         -         -         -         500         0%           ADA website compliance         -         -         210         0%           Pond minterace         -         -         210         0%           Wetland moritoring contract         -         -	Audit	1,500	4,500	5,000	90%
Trustee         -         4,031         6,000         67%           Telephone         16         66         200         33%           Postage         65         333         500         67%           Legal advertising         (74)         1,101         2,000         55%           Annual special district fee         -         175         175         100%           Insurance         -         5,814         6,000         97%           Contingencies/bank charges         -         -         750         0%           Miscellaneous         -         -         -         500         0%           Website         -         -         -         705         0%           ADA website compliance         -         -         -         210         0%           Property appraiser & tax collector         768         4,334         10,308         42%           Total professional & administrative         10,423         49,325         136,398         36%           Field Operations           Well and monitoring contract         -         -         5,000         0%           Weltand monitoring contract         141         29,334	Arbitrage rebate calculation	-	-	750	0%
Telephone	Dissemination agent	167	667	2,000	33%
Postage	Trustee	-	4,031	6,000	67%
Legal advertising         (74)         1,101         2,000         55%           Annual special district fee         -         175         175         100%           Insurance         -         5,814         6,000         97%           Contingencies/bank charges         -         5,00         0%           Miscellaneous         -         -         750         0%           Mebsite         -         -         705         0%           ADA website compliance         -         -         210         0%           Property appraiser & tax collector         768         4,334         10,308         42%           Total professional & administrative         10,423         49,325         136,398         36%           Field Operations           Well pump maintenance         -         -         5,000         0%           Wetland monitoring contract         -         -         2,225         125,000         5%           Pond maintenance contract         141         29,334         60,000         49%           Pond maintenance maintenance         -         -         5,000         0%           Irrigation pystem maintenance         2,122         8,745	Telephone	16	66	200	33%
Annual special district fee	Postage	65	333	500	67%
Insurance	Legal advertising	(74)	1,101	2,000	55%
Contingencies/bank charges         -         -         750         0%           Miscellaneous         -         -         500         0%           Website         -         -         705         0%           ADA website compliance         -         -         210         0%           Property appraiser & tax collector         768         4,334         10,308         42%           Total professional & administrative         10,423         49,325         136,398         36%           Field Operations           Well pump maintenance         -         -         5,000         0%           Wetland monitoring contract         -         -         2,225         125,000         5%           Pond maintenance contract         141         29,325         125,000         49%           Pond maintenance contract         141         29,324         60,000         49%           Pond maintenance         -         -         5,000         0%           Irrigation system maintenance         4,565         19,294         85,000         23%           Irrigation pump maintenance         191         191         10,000         2%           Streetlights         5,214	Annual special district fee	-	175	175	100%
Miscellaneous         -         -         500         0%           Website         -         -         705         0%           ADA website compliance         -         -         210         0%           Property appraiser & tax collector         768         4,334         10,308         42%           Total professional & administrative         10,423         49,325         136,398         36%           Field Operations           Well pump maintenance         -         -         5,000         0%           Wetland monitoring contract         -         6,225         125,000         5%           Pond maintenance contract         141         29,334         60,000         49%           Pond maintenance         -         -         5,000         0%           Irrigation system maintenance         4,565         19,294         85,000         23%           Irrigation pump maintenance         191         191         10,000         2%           Streetlights         5,214         20,706         18,000         175%           Curb replacement         -         -         5,000         0%           Effluent water supply         1,067         2,621         <	Insurance	-	5,814	6,000	97%
Miscellaneous         -         -         500         0%           Website         -         -         705         0%           ADA website compliance         -         -         210         0%           Property appraiser & tax collector         768         4,334         10,308         42%           Total professional & administrative         10,423         49,325         136,398         36%           Field Operations           Well pump maintenance         -         -         5,000         0%           Wetland monitoring contract         -         6,225         125,000         5%           Pond maintenance contract         141         29,334         60,000         49%           Pond maintenance         -         -         5,000         0%           Irrigation system maintenance         4,565         19,294         85,000         23%           Irrigation pump maintenance         191         191         10,000         2%           Streetlights         5,214         20,706         18,000         175%           Curb replacement         -         -         5,000         0%           Effluent water supply         1,067         2,621         <	Contingencies/bank charges	-	-	750	0%
ADA website compliance		-	-	500	0%
Property appraiser & tax collector         768         4,334         10,308         42%           Total professional & administrative         10,423         49,325         136,398         36%           Field Operations           Well pump maintenance         -         -         5,000         0%           Wetland monitoring contract         -         6,225         125,000         5%           Pond maintenance contract         141         29,334         60,000         49%           Pond maintenance contract         141         29,334         60,000         49%           Pond maintenance         -         -         5,000         0%           Irrigation system maintenance         4,565         19,294         85,000         23%           Irrigation system maintenance         2,122         8,745         5,000         175%           Irrigation pump maintenance         191         191         10,000         2%           Streetlights         5,214         20,706         18,000         115%           Curb replacement         -         -         -         5,000         0%           Effluent water supply         1,067         2,621         80,000         3%	Website	-	-	705	0%
Field Operations         Incompanies	ADA website compliance	-	-	210	0%
Field Operations         Well pump maintenance         -         -         5,000         0%           Well pump maintenance         -         -         -         5,000         5%           Well pump maintenance         -         -         -         5,000         5%           Well and monitoring contract         -         -         6,225         125,000         5%           Pond maintenance contract         141         29,334         60,000         49%           Pond maintenance         -         -         5,000         0%           Irrigation system maintenance         4,565         19,294         85,000         23%           Irrigation pump maintenance         2,122         8,745         5,000         175%           Irrigation pump maintenance         191         191         10,000         2%           Streetlights         5,214         20,706         18,000         115%           Curb replacement         -         -         -         5,000         0%           Effluent water supply         1,067         2,621         80,000         3%           Contingencies         -         -         -         20,000         0%           Total field operatio	Property appraiser & tax collector	768	4,334	10,308	42%
Well pump maintenance         -         -         5,000         0%           Wetland monitoring contract         -         6,225         125,000         5%           Pond maintenance contract         141         29,334         60,000         49%           Pond maintenance         -         -         -         5,000         0%           Irrigation system maintenance         4,565         19,294         85,000         23%           Irrigation PS maintenance         2,122         8,745         5,000         175%           Irrigation pump maintenance         191         191         10,000         2%           Streetlights         5,214         20,706         18,000         115%           Curb replacement         -         -         5,000         0%           Effluent water supply         1,067         2,621         80,000         3%           Contingencies         -         -         -         20,000         0%           Total field operations         13,300         87,116         418,000         21%           Total expenditures         28,185         271,871         -           Fund balances - beginning         641,467         397,781         502,052	Total professional & administrative	10,423	49,325	136,398	36%
Well pump maintenance         -         -         5,000         0%           Wetland monitoring contract         -         6,225         125,000         5%           Pond maintenance contract         141         29,334         60,000         49%           Pond maintenance         -         -         -         5,000         0%           Irrigation system maintenance         4,565         19,294         85,000         23%           Irrigation PS maintenance         2,122         8,745         5,000         175%           Irrigation pump maintenance         191         191         10,000         2%           Streetlights         5,214         20,706         18,000         115%           Curb replacement         -         -         5,000         0%           Effluent water supply         1,067         2,621         80,000         3%           Contingencies         -         -         -         20,000         0%           Total field operations         13,300         87,116         418,000         21%           Total expenditures         28,185         271,871         -           Fund balances - beginning         641,467         397,781         502,052	Field Operations				
Wetland monitoring contract         -         6,225         125,000         5%           Pond maintenance contract         141         29,334         60,000         49%           Pond maintenance         -         -         -         5,000         0%           Irrigation system maintenance         4,565         19,294         85,000         23%           Irrigation PS maintenance         2,122         8,745         5,000         175%           Irrigation pump maintenance         191         191         10,000         2%           Streetlights         5,214         20,706         18,000         115%           Curb replacement         -         -         -         5,000         0%           Effluent water supply         1,067         2,621         80,000         3%           Contingencies         -         -         -         20,000         0%           Total field operations         13,300         87,116         418,000         21%           Total expenditures         28,185         271,871         -         -           Excess/(deficiency) of revenues over/(under) expenditures         28,185         271,871         -         -           Fund balances - beginning Assigned </td <td></td> <td>-</td> <td>-</td> <td>5,000</td> <td>0%</td>		-	-	5,000	0%
Pond maintenance contract         141         29,334         60,000         49%           Pond maintenance         -         -         5,000         0%           Irrigation system maintenance         4,565         19,294         85,000         23%           Irrigation PS maintenance         2,122         8,745         5,000         175%           Irrigation pump maintenance         191         191         10,000         2%           Streetlights         5,214         20,706         18,000         115%           Curb replacement         -         -         5,000         0%           Effluent water supply         1,067         2,621         80,000         3%           Contingencies         -         -         -         20,000         0%           Total field operations         13,300         87,116         418,000         21%           Total expenditures         23,723         136,441         554,398         25%           Excess/(deficiency) of revenues over/(under) expenditures         28,185         271,871         -           Fund balances - beginning         641,467         397,781         502,052           Assigned         143,100         143,100         143,100		-	6,225		
Pond maintenance         -         -         5,000         0%           Irrigation system maintenance         4,565         19,294         85,000         23%           Irrigation PS maintenance         2,122         8,745         5,000         175%           Irrigation pump maintenance         191         191         10,000         2%           Streetlights         5,214         20,706         18,000         115%           Curb replacement         -         -         -         5,000         0%           Effluent water supply         1,067         2,621         80,000         3%           Contingencies         -         -         -         20,000         0%           Total field operations         13,300         87,116         418,000         21%           Total expenditures         23,723         136,441         554,398         25%           Excess/(deficiency) of revenues over/(under) expenditures         28,185         271,871         -         -           Fund balances - beginning Assigned         641,467         397,781         502,052         502,052           Assigned Three months working capital Unassigned         143,100         143,100         143,100         143,100         143,100		141			
Irrigation system maintenance         4,565         19,294         85,000         23%           Irrigation PS maintenance         2,122         8,745         5,000         175%           Irrigation pump maintenance         191         191         10,000         2%           Streetlights         5,214         20,706         18,000         115%           Curb replacement         -         -         5,000         0%           Effluent water supply         1,067         2,621         80,000         3%           Contingencies         -         -         20,000         0%           Total field operations         13,300         87,116         418,000         21%           Total expenditures         23,723         136,441         554,398         25%           Excess/(deficiency) of revenues over/(under) expenditures         28,185         271,871         -           Fund balances - beginning Assigned         641,467         397,781         502,052           Assigned         143,100         143,100         143,100           Unassigned         526,552         526,552         358,952	Pond maintenance	-	-		0%
Irrigation PS maintenance         2,122         8,745         5,000         175%           Irrigation pump maintenance         191         191         10,000         2%           Streetlights         5,214         20,706         18,000         115%           Curb replacement         -         -         -         5,000         0%           Effluent water supply         1,067         2,621         80,000         3%           Contingencies         -         -         -         20,000         0%           Total field operations         13,300         87,116         418,000         21%           Total expenditures         23,723         136,441         554,398         25%           Excess/(deficiency) of revenues over/(under) expenditures         28,185         271,871         -         -           Fund balances - beginning Assigned         641,467         397,781         502,052         502,052           Assigned Three months working capital Unassigned         143,100         143,100         143,100         143,100           Unassigned         526,552         526,552         358,952         358,952	Irrigation system maintenance	4,565	19,294		23%
Irrigation pump maintenance         191         191         10,000         2%           Streetlights         5,214         20,706         18,000         115%           Curb replacement         -         -         -         5,000         0%           Effluent water supply         1,067         2,621         80,000         3%           Contingencies         -         -         -         20,000         0%           Total field operations         13,300         87,116         418,000         21%           Total expenditures         23,723         136,441         554,398         25%           Excess/(deficiency) of revenues over/(under) expenditures         28,185         271,871         -         -           Fund balances - beginning Assigned         641,467         397,781         502,052         502,052           Assigned Three months working capital Unassigned         143,100         143,100         143,100         143,100           Unassigned         526,552         526,552         358,952					
Streetlights         5,214         20,706         18,000         115%           Curb replacement         -         -         -         5,000         0%           Effluent water supply         1,067         2,621         80,000         3%           Contingencies         -         -         -         20,000         0%           Total field operations         13,300         87,116         418,000         21%           Total expenditures         23,723         136,441         554,398         25%           Excess/(deficiency) of revenues over/(under) expenditures         28,185         271,871         -         -           Fund balances - beginning Assigned         641,467         397,781         502,052         502,052           Assigned Three months working capital Unassigned         143,100         143,100         143,100         143,100           Unassigned         526,552         526,552         358,952	<del>-</del>				
Curb replacement         -         -         5,000         0%           Effluent water supply         1,067         2,621         80,000         3%           Contingencies         -         -         -         20,000         0%           Total field operations         13,300         87,116         418,000         21%           Total expenditures         23,723         136,441         554,398         25%           Excess/(deficiency) of revenues over/(under) expenditures         28,185         271,871         -         -           Fund balances - beginning Assigned         641,467         397,781         502,052         502,052           Assigned Three months working capital Unassigned         143,100         143,100         143,100         143,100           Unassigned         526,552         526,552         358,952			20,706		115%
Effluent water supply         1,067         2,621         80,000         3%           Contingencies         -         -         -         20,000         0%           Total field operations         13,300         87,116         418,000         21%           Total expenditures         23,723         136,441         554,398         25%           Excess/(deficiency) of revenues over/(under) expenditures         28,185         271,871         -         -           Fund balances - beginning Assigned         641,467         397,781         502,052         502,052           Assigned Three months working capital Unassigned         143,100         143,100         143,100         143,100           Unassigned         526,552         526,552         358,952		· <u>-</u>	-		
Contingencies         -         -         20,000         0%           Total field operations         13,300         87,116         418,000         21%           Total expenditures         23,723         136,441         554,398         25%           Excess/(deficiency) of revenues over/(under) expenditures         28,185         271,871         -         -           Fund balances - beginning Assigned         641,467         397,781         502,052         502,052           Assigned Three months working capital Unassigned         143,100         143,100         143,100         143,100           Unassigned         526,552         526,552         358,952		1,067	2,621		
Total field operations         13,300         87,116         418,000         21%           Total expenditures         23,723         136,441         554,398         25%           Excess/(deficiency) of revenues over/(under) expenditures         28,185         271,871         -           Fund balances - beginning Assigned         641,467         397,781         502,052           Assigned Three months working capital Unassigned         143,100         143,100         143,100           Unassigned         526,552         526,552         358,952		· -	-		
Total expenditures         23,723         136,441         554,398         25%           Excess/(deficiency) of revenues over/(under) expenditures         28,185         271,871         -           Fund balances - beginning Assigned         641,467         397,781         502,052           Assigned Three months working capital Unassigned         143,100         143,100         143,100           Unassigned         526,552         526,552         358,952		13,300	87,116		
over/(under) expenditures       28,185       271,871       -         Fund balances - beginning       641,467       397,781       502,052         Assigned       143,100       143,100       143,100         Unassigned       526,552       526,552       358,952					25%
over/(under) expenditures       28,185       271,871       -         Fund balances - beginning       641,467       397,781       502,052         Assigned       143,100       143,100       143,100         Unassigned       526,552       526,552       358,952	Excess/(deficiency) of revenues				
Assigned       143,100       143,100       143,100         Unassigned       526,552       526,552       358,952		28,185	271,871	-	
Assigned       143,100       143,100       143,100         Unassigned       526,552       526,552       358,952	Fund halances - heginning	6/1 /67	307 791	502 052	
Three months working capital       143,100       143,100       143,100         Unassigned       526,552       526,552       358,952		041,407	101,160	502,052	
Unassigned <u>526,552</u> <u>526,552</u> <u>358,952</u>		143,100	143,100	143,100	
	Fund balances - ending				- =

### WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT SPECIAL REVENUE FUND - FRUITVILLE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE PERIOD ENDED JANUARY 31, 2025

	Currer Month		Year Dat	
REVENUES  Total revenues	\$	-	\$	<u>-</u>
EXPENDITURES  Total expenditures		<u>-</u>		<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures		-		-
Fund balances - beginning Fund balances - ending	(118,9 \$(118,9		(118, \$(118,	978) 978)

### 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 JANUARY 31, 2025

	_	urrent Month	 Year To Date	Budget	% of Budget
REVENUES					
Assessment levy	\$	50,811	\$ 283,508	\$ 366,984	77%
Assessment levy: off-roll		-	-	233,075	0%
Landowner assessment		-	29,474	-	N/A
Assessment prepayments		70,808	299,433	-	N/A
Assessment prepayments interest		833	3,468	-	N/A
Interest		1,521	8,470	-	N/A
Lot closing		-	7,154	-	N/A
Lot closing interest		-	 87	_	N/A
Total revenues		123,973	 631,594	 600,059	105%
EXPENDITURES Debt service					
Principal - S2020A1		-	_	120,000	0%
Principal prepayment - S2020A-2		_	195,000	-	N/A
Principal prepayment - S2020A-3		_	165,000	_	N/A
Interest - S2020A-1		_	116,857	233,715	50%
Interest - S2020A-2		_	34,100	80,300	42%
Interest - S2020A-3		_	70,689	152,775	46%
Total debt service		_	581,646	586,790	99%
Other fees & charges					
Tax collector		752	4,242	7,646	55%
Total other fees & charges		752	4,242	7,646	55%
Total expenditures		752	585,888	594,436	99%
Excess/(deficiency) of revenues over/(under) expenditures		123,221	45,706	5,623	
Fund balances - beginning		691,374	768,889	500,327	
Fund balances - ending	\$	814,595	\$ 814,595	\$ 505,950	

### 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 JANUARY 31, 2025

		Current Month		Year To Date		Budget	% of Budget
REVENUES Assessment levy	\$	28,230	\$	157,513	\$	470,510	33%
Assessment levy: off-roll	Ψ		*	-	*	264,367	0%
Interest / misc. income		2,715		10,159			N/A
Landowner assessment		_,		280,050		_	N/A
Total revenues		30,945		447,722		734,877	61%
EXPENDITURES							
Debt service							
Principal		-		-		245,000	0%
Interest		-		241,288		483,225	50%
Total debt service				241,288		728,225	33%
Other fees & charges							
Tax collector		418		2,357		9,802	24%
Total other fees & charges		418		2,357		9,802	24%
Total expenditures		418		243,645		738,027	33%
Excess/(deficiency) of revenues							
over/(under) expenditures		30,527		204,077		(3,150)	
Fund balances - beginning		848,296		674,746		699,698	
Fund balances - ending	\$	878,823	\$	878,823	\$	696,548	

### 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 JANUARY 31, 2025

	Current Month			Year To Date		
REVENUES						
Interest	\$	18	\$	75		
Total revenues		18		75		
EXPENDITURES  Total expenditures		<u>-</u>		<u>-</u>		
Excess/(deficiency) of revenues over/(under) expenditures		18		75		
Fund balances - beginning Fund balances - ending	<del></del>	67,790) 67,772)	\$	(767,847) (767,772)		

### 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 JANUARY 31, 2025

	 Current Month	 Year To Date
REVENUES		_
Interest	\$ 973	\$ 9,883
Total revenues	973	9,883
EXPENDITURES Capital outlay Total expenditures	1,080 1,080	 504,426 504,426
Excess/(deficiency) of revenues over/(under) expenditures	(107)	(494,543)
Fund balances - beginning Fund balances - ending	\$ (11,032) (11,139)	\$ 483,404 (11,139)

**COMMUNITY DEVELOPMENT DISTRICT** 

## MINUTES

### DRAFT

1 2 3	MINUTES OF MEETING WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT
4 5	The Board of Supervisors of the Windward at Lakewood Ranch Communit
6	Development District held a Regular Meeting on February 12, 2025 at 11:00 a.m., at 5800
7	Lakewood Ranch Blvd., Sarasota, Florida 34240.
8	
9 10	Present were:
11 12 13 14 15	Pete Williams  Sandy Foster  John Blakley  Dale Weidemiller (via telephone)  John Leinaweaver  Chair  Vice Chair  Assistant Secretary  Assistant Secretary  Assistant Secretary
17 18	Also present:
19 20 21 22 23 24 25	Chuck Adams  Barry Mazzoni  Kimberly Ashton (via telephone)  Shawn Leins (via telephone)  John McKay  Pam Curran  District Manager  Wrathell, Hunt and Associates, LLC  District Counsel  District Engineer  Neal Communities  Neal Communities
26 27 28	FIRST ORDER OF BUSINESS Call to Order/Roll Call
29	Mr. Adams called the meeting to order at 11:07 a.m.
30	Supervisors Williams, Foster, Blakley and Leinaweaver were present. Superviso
31 32	Weidemiller attended via telephone.
33 34 35 36	SECOND ORDER OF BUSINESS  Public Comments: Agenda Items (limited to 3 minutes per individual)  No members of the public spoke.
37 38 39 40	THIRD ORDER OF BUSINESS  Acceptance of the Unaudited Financia Statements as of December 31, 2024
41 42	On MOTION by Mr. Williams and seconded by Ms. Foster, with all in favor, the Unaudited Financial Statements as of December 31, 2024, were accepted.

43			
44 45 46 47	FOUR	TH ORDER OF BUSINESS	Approval of January 8, 2025 Regular Meeting Minutes
48 49 50		On MOTION by Ms. Foster and seconded the January 8, 2025 Regular Meeting Minu	•
51 52 53	FIFTH	ORDER OF BUSINESS	Staff Reports
54	A.	District Counsel: Vogler Ashton, PLLC	
55	В.	District Engineer: AM Engineering, LLC	
56		There were no District Counsel or District E	Engineer reports.
57	C.	District Manager: Wrathell, Hunt and Asso	ociates, LLC
58		• NEXT MEETING DATE: March 12, 2	025 at 11:00 AM
59		O QUORUM CHECK	
60			
61 62	SIXTH	ORDER OF BUSINESS	Board Members' Comments/Requests
63 64		There were no Board Members' comments	s or requests.
65 66 67	SEVEN	ITH ORDER OF BUSINESS	Public Comments: Non-Agenda Items (limited to 3 minutes per individual)
68		No members of the public spoke.	
69			
70 71	EIGHT	H ORDER OF BUSINESS	Adjournment
72 73		On MOTION by Ms. Foster and seconded meeting adjourned at 11:09 a.m.	by Mr. Williams, with all in favor, the
74 75 76			
77 78		[SIGNATURES APPEAR ON 1	THE FOLLOWING PAGE]

79			
80			
81			
82			_
83	Secretary/Assistant Secretary	Chair/Vice Chair	

February 12, 2025

WINDWARD AT LAKEWOOD RANCH CDD DRAFT

**COMMUNITY DEVELOPMENT DISTRICT** 

## STAFF REPORTS

### WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT

### **BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE**

### LOCATION

5800 Lakewood Ranch Blvd, Sarasota, Florida 34240

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 9, 2024 CANCELED INCLEMENT WEATHER	Regular Meeting	11:00 AM
November 13, 2024 CANCELED	Landowners' Meeting	10:45 AM
November 13, 2024	Regular Meeting	11:00 AM
December 11, 2024	Landowners' Meeting	10:45 AM
December 11, 2024	Regular Meeting	11:00 AM
January 8, 2025	Regular Meeting	11:00 AM
February 12, 2025	Regular Meeting	11:00 AM
March 12, 2025	Regular Meeting	11:00 AM
April 9, 2025	Regular Meeting	11:00 AM
May 14, 2025	Regular Meeting	11:00 AM
June 11, 2025	Regular Meeting	11:00 AM
July 9, 2025	Regular Meeting	11:00 AM
August 13, 2025	Regular Meeting	11:00 AM
September 10, 2025	Regular Meeting	11:00 AM