

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT
DISTRICT**

BOARD OF SUPERVISORS

June 11, 2025

**REGULAR MEETING
AGENDA**

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Windward at Lakewood Ranch Community Development District

OFFICE OF THE DISTRICT MANAGER

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

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

June 4, 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 June 11, 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. Consideration of Resolution 2025-04, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
4. Consideration of Resolution 2025-05, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date
5. Consideration of Resolution 2025-06, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date
6. Acceptance of Unaudited Financial Statements as of April 30, 2025
7. Approval of May 14, 2025 Regular Meeting Minutes
8. Staff Reports
 - A. District Counsel: *Vogler Ashton, PLLC*
 - B. District Engineer: *Stantec Consulting Services, Inc.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: July 9, 2024 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

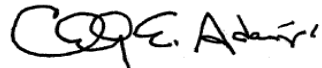
9. Board Members' Comments/Requests

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

11. Adjournment

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

Sincerely,



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

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

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

PARTICIPANT PASSCODE: 229 774 8903

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

3

RESOLUTION 2025-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025/2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Windward at Lakewood Ranch Community Development District ("**District**") prior to June 15, 2025, a proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2025/2026**"); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2025/2026 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set as follows:

DATE: _____

HOUR: 11:00 a.m.

LOCATION: 5800 Lakewood Ranch Blvd.
Sarasota, Florida 34240

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Sarasota County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2 and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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

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

PASSED AND ADOPTED THIS 11TH DAY OF JUNE, 2025.

ATTEST:

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Proposed Budget

Exhibit A: Fiscal Year 2025/2026 Proposed Budget

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026**

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

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

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
REVENUES					
Assessment levy: on-roll - gross	\$ 515,381				\$ 515,381
Allowable discounts (4%)	(20,615)				(20,615)
Assessment levy: on-roll - net	494,766	\$ 299,879	\$ 80,000	\$ 379,879	494,766
Assessment levy: off-roll	59,132	178,019	-	178,019	59,132
Interest and miscellaneous income	500	-	500	500	500
Total revenues	554,398	477,898	80,500	558,398	554,398
EXPENDITURES					
Professional & administrative					
Supervisors	12,800	4,800	8,000	12,800	12,800
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Field management	10,000	5,000	10,000	15,000	10,000
Debt service fund accounting	5,500	2,750	2,750	5,500	5,500
Legal	10,000	1,191	8,809	10,000	10,000
Engineering	15,000	4,722	10,278	15,000	15,000
Audit	5,000	5,000	-	5,000	5,000
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	2,000	1,000	1,000	2,000	2,000
Trustee	6,000	4,031	1,969	6,000	6,000
Telephone	200	100	100	200	200
Postage	500	527	-	527	500
Miscellaneous	500	-	500	500	500
Legal advertising	2,000	1,247	753	2,000	2,000
Annual special district fee	175	175	-	175	175
Insurance	6,000	5,814	-	5,814	7,041
Contingencies/bank charges	750	-	750	750	750
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Property appraiser & tax collector	10,308	4,487	2,000	6,487	10,308
Total professional & administrative	136,398	64,844	72,574	137,418	137,439

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
Field operations					
Well pump maintenance	5,000	-	5,000	5,000	5,000
Wetland maintenance monitoring contract	125,000	10,375	114,625	125,000	125,000
Pond maintenance contract	60,000	33,915	35,000	68,915	70,000
Pond maintenance	5,000	-	5,000	5,000	5,000
Irrigation system maintenance	85,000	21,940	40,000	61,940	90,000
Irrigation PS maintenance	5,000	12,398	-	12,398	5,000
Irrigation pump maintenance	-	32,221	-	32,221	-
Pond bank maintenance	10,000	-	10,000	10,000	10,000
Streetlights	18,000	31,175	33,000	64,175	65,000
Curb replacement	5,000	-	5,000	5,000	5,000
Effluent water supply	80,000	5,334	30,000	35,334	50,000
Contingencies	20,000	-	10,000	10,000	20,000
Total field operations	418,000	147,358	287,625	434,983	450,000
Total expenditures	554,398	212,202	360,199	572,401	587,439
Excess/(deficiency) of revenues over/(under) expenditures	2	265,696	(279,699)	(14,003)	(33,039)
Fund balance - beginning (unaudited)	502,052	397,783	663,479	397,783	383,780
Fund balance - ending (projected)					
Assigned					
Working capital	143,100	143,100	143,100	143,100	152,141
Unassigned	358,954	520,379	240,680	240,680	198,600
Fund balance - ending	<u>\$ 502,054</u>	<u>\$ 663,479</u>	<u>\$ 383,780</u>	<u>\$ 383,780</u>	<u>\$ 350,741</u>

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

EXPENDITURES

Professional & administrative

Supervisors	\$ 12,800
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. Budget covers one meeting per month plus fica.	
Management/accounting/recording	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Field management	10,000
Covers the costs of part time field management services to oversee operational contracts and provide quality assurance.	
Debt service fund accounting	5,500
Covers the annual cost of accounting associated with one Bond issue.	
Legal	10,000
Vogler Ashton provides legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	15,000
Stantec provides construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	5,000
Statutorily it is required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	750
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	2,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee	6,000
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Miscellaneous	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	2,000
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	7,041
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	750
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210
Property appraiser & tax collector	10,308

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

Field operations

Well pump maintenance	5,000
Covers the costs of preventative maintenance and periodic repairs to well pump assembly.	
Irrigation PS maintenance	5,000
Covers the costs of preventative maintenance and periodic repair of the Hoover pump station.	
Irrigation system maintenance	90,000
Covers the costs associated with operations and maintenance of the irrigation distribution and common area sprinkler system, including wetchecks, head adjustments, clock re-programming and repairs.	
Effluent water supply	50,000
Covers the costs of purchasing effluent water from Sarasota County for irrigation supply purposes.	
Wetland maintenance monitoring contract	125,000
Covers the costs of maintenance in phases 1, 2 and the addition of 3.	
Pond maintenance contract	70,000
Covers the costs of maintenance in phases 1, 2 and the addition of 3.	
Pond maintenance	5,000
Covers the costs of maintenance within Martinique.	
Pond bank maintenance	10,000
Covers miscellaneous repairs to items such as lake banks drainage pipes.	
Streetlights	65,000
Covers the costs of lease, power, maintenance of 33 lights.	
Curb replacement	5,000
Covers the costs of periodic repairs and replacement of curb and gutter.	
Contingencies	20,000
Total expenditures	<u><u>\$ 587,439</u></u>

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2020: A-1, A-2 & A-3
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
REVENUES					
Special assessment - on-roll	\$ 382,275				\$ 382,275
Allowable discounts (4%)	(15,291)				(15,291)
Assessment levy: net	366,984	\$ 293,538	\$ 73,446	\$ 366,984	366,984
Special assessment: off-roll	233,075	137,040	96,035	233,075	169,183
Assessment prepayments	-	493,030	-	493,030	-
Interest	-	13,111	-	13,111	-
Lot closing	-	7,241	-	7,241	-
Total revenues	600,059	943,960	169,481	1,113,441	536,167
EXPENDITURES					
Debt service					
Principal - S2020A1	120,000	-	120,000	120,000	125,000
Principal prepayment - S2020A-2	-	235,000	165,000	400,000	-
Principal prepayment - S2020A-3	-	280,000	190,000	470,000	-
Interest - S2020A-1	233,715	116,857	116,858	233,715	230,115
Interest - S2020A-2	80,300	34,540	45,760	80,300	50,600
Interest - S2020A-3	152,775	72,083	80,692	152,775	118,583
Total debt service	586,790	738,480	718,310	1,456,790	524,298
Other fees & charges					
Tax collector	7,646	4,393	3,253	7,646	7,646
Total other fees & charges	7,646	4,393	3,253	7,646	7,646
Total expenditures	594,436	742,873	721,563	1,464,436	531,944
Excess/(deficiency) of revenues over/(under) expenditures	5,623	201,087	(552,082)	(350,995)	4,223
Fund balance:					
Beginning fund balance (unaudited)	500,327	768,889	969,976	768,889	417,894
Ending fund balance (projected)	\$ 505,950	\$ 969,976	\$ 417,894	\$ 417,894	422,117
Use of fund balance:					
Debt service reserve account balance (required) - S2020A1					(88,879)
Principal and Interest expense - November 1, 2025 - S2020A1					(112,870)
Principal and Interest expense - November 1, 2025 - S2020A2					(25,300)
Principal and Interest expense - November 1, 2025 - S2020A3					(59,291)
Projected fund balance surplus/(deficit) as of September 30, 2025					\$ 135,777

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

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			115,057.50	115,057.50	5,345,000.00
05/01/26	125,000.00	3.500%	115,057.50	240,057.50	5,220,000.00
11/01/26			112,870.00	112,870.00	5,220,000.00
05/01/27	130,000.00	3.500%	112,870.00	242,870.00	5,090,000.00
11/01/27			110,595.00	110,595.00	5,090,000.00
05/01/28	135,000.00	3.500%	110,595.00	245,595.00	4,955,000.00
11/01/28			108,232.50	108,232.50	4,955,000.00
05/01/29	140,000.00	3.500%	108,232.50	248,232.50	4,815,000.00
11/01/29			105,782.50	105,782.50	4,815,000.00
05/01/30	145,000.00	3.500%	105,782.50	250,782.50	4,670,000.00
11/01/30			103,245.00	103,245.00	4,670,000.00
05/01/31	150,000.00	4.300%	103,245.00	253,245.00	4,520,000.00
11/01/31			100,020.00	100,020.00	4,520,000.00
05/01/32	155,000.00	4.300%	100,020.00	255,020.00	4,365,000.00
11/01/32			96,687.50	96,687.50	4,365,000.00
05/01/33	165,000.00	4.300%	96,687.50	261,687.50	4,200,000.00
11/01/33			93,140.00	93,140.00	4,200,000.00
05/01/34	170,000.00	4.300%	93,140.00	263,140.00	4,030,000.00
11/01/34			89,485.00	89,485.00	4,030,000.00
05/01/35	180,000.00	4.300%	89,485.00	269,485.00	3,850,000.00
11/01/35			85,615.00	85,615.00	3,850,000.00
05/01/36	185,000.00	4.300%	85,615.00	270,615.00	3,665,000.00
11/01/36			81,637.50	81,637.50	3,665,000.00
05/01/37	195,000.00	4.300%	81,637.50	276,637.50	3,470,000.00
11/01/37			77,445.00	77,445.00	3,470,000.00
05/01/38	200,000.00	4.300%	77,445.00	277,445.00	3,270,000.00
11/01/38			73,145.00	73,145.00	3,270,000.00
05/01/39	210,000.00	4.300%	73,145.00	283,145.00	3,060,000.00
11/01/39			68,630.00	68,630.00	3,060,000.00
05/01/40	220,000.00	4.300%	68,630.00	288,630.00	2,840,000.00
11/01/40			63,900.00	63,900.00	2,840,000.00
05/01/41	230,000.00	4.500%	63,900.00	293,900.00	2,610,000.00
11/01/41			58,725.00	58,725.00	2,610,000.00
05/01/42	240,000.00	4.500%	58,725.00	298,725.00	2,370,000.00
11/01/42			53,325.00	53,325.00	2,370,000.00
05/01/43	250,000.00	4.500%	53,325.00	303,325.00	2,120,000.00
11/01/43			47,700.00	47,700.00	2,120,000.00
05/01/44	265,000.00	4.500%	47,700.00	312,700.00	1,855,000.00
11/01/44			41,737.50	41,737.50	1,855,000.00
05/01/45	275,000.00	4.500%	41,737.50	316,737.50	1,580,000.00
11/01/45			35,550.00	35,550.00	1,580,000.00
05/01/46	290,000.00	4.500%	35,550.00	325,550.00	1,290,000.00
11/01/46			29,025.00	29,025.00	1,290,000.00
05/01/47	300,000.00	4.500%	29,025.00	329,025.00	990,000.00
11/01/47			22,275.00	22,275.00	990,000.00
05/01/48	315,000.00	4.500%	22,275.00	337,275.00	675,000.00
11/01/48			15,187.50	15,187.50	675,000.00
05/01/49	330,000.00	4.500%	15,187.50	345,187.50	345,000.00
11/01/49			7,762.50	7,762.50	345,000.00
05/01/50	345,000.00	4.500%	7,762.50	352,762.50	-
Total	5,345,000.00		3,593,550.00	8,938,550.00	

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

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			25,300.00	25,300.00	1,150,000.00
05/01/26			25,300.00	25,300.00	1,150,000.00
11/01/26			25,300.00	25,300.00	1,150,000.00
05/01/27			25,300.00	25,300.00	1,150,000.00
11/01/27			25,300.00	25,300.00	1,150,000.00
05/01/28			25,300.00	25,300.00	1,150,000.00
11/01/28			25,300.00	25,300.00	1,150,000.00
05/01/29			25,300.00	25,300.00	1,150,000.00
11/01/29			25,300.00	25,300.00	1,150,000.00
05/01/30			25,300.00	25,300.00	1,150,000.00
11/01/30			25,300.00	25,300.00	1,150,000.00
05/01/31			25,300.00	25,300.00	1,150,000.00
11/01/31			25,300.00	25,300.00	1,150,000.00
05/01/32			25,300.00	25,300.00	1,150,000.00
11/01/32			25,300.00	25,300.00	1,150,000.00
05/01/33			25,300.00	25,300.00	1,150,000.00
11/01/33			25,300.00	25,300.00	1,150,000.00
05/01/34			25,300.00	25,300.00	1,150,000.00
11/01/34			25,300.00	25,300.00	1,150,000.00
05/01/35			25,300.00	25,300.00	1,150,000.00
11/01/35			25,300.00	25,300.00	1,150,000.00
05/01/36			25,300.00	25,300.00	1,150,000.00
11/01/36			25,300.00	25,300.00	1,150,000.00
05/01/37			25,300.00	25,300.00	1,150,000.00
11/01/37			25,300.00	25,300.00	1,150,000.00
05/01/38			25,300.00	25,300.00	1,150,000.00
11/01/38			25,300.00	25,300.00	1,150,000.00
05/01/39			25,300.00	25,300.00	1,150,000.00
11/01/39			25,300.00	25,300.00	1,150,000.00
05/01/40	1,150,000.00	4.400%	25,300.00	1,175,300.00	-
Total	1,150,000.00		759,000.00	1,909,000.00	

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

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			59,291.25	59,291.25	2,445,000.00
05/01/26			59,291.25	59,291.25	2,445,000.00
11/01/26			59,291.25	59,291.25	2,445,000.00
05/01/27			59,291.25	59,291.25	2,445,000.00
11/01/27			59,291.25	59,291.25	2,445,000.00
05/01/28			59,291.25	59,291.25	2,445,000.00
11/01/28			59,291.25	59,291.25	2,445,000.00
05/01/29			59,291.25	59,291.25	2,445,000.00
11/01/29			59,291.25	59,291.25	2,445,000.00
05/01/30			59,291.25	59,291.25	2,445,000.00
11/01/30			59,291.25	59,291.25	2,445,000.00
05/01/31			59,291.25	59,291.25	2,445,000.00
11/01/31			59,291.25	59,291.25	2,445,000.00
05/01/32			59,291.25	59,291.25	2,445,000.00
11/01/32			59,291.25	59,291.25	2,445,000.00
05/01/33			59,291.25	59,291.25	2,445,000.00
11/01/33			59,291.25	59,291.25	2,445,000.00
05/01/34			59,291.25	59,291.25	2,445,000.00
11/01/34			59,291.25	59,291.25	2,445,000.00
05/01/35			59,291.25	59,291.25	2,445,000.00
11/01/35			59,291.25	59,291.25	2,445,000.00
05/01/36			59,291.25	59,291.25	2,445,000.00
11/01/36			59,291.25	59,291.25	2,445,000.00
05/01/37			59,291.25	59,291.25	2,445,000.00
11/01/37			59,291.25	59,291.25	2,445,000.00
05/01/38			59,291.25	59,291.25	2,445,000.00
11/01/38			59,291.25	59,291.25	2,445,000.00
05/01/39			59,291.25	59,291.25	2,445,000.00
11/01/39			59,291.25	59,291.25	2,445,000.00
05/01/40	2,445,000.00	4.850%	59,291.25	2,504,291.25	-
Total	2,445,000.00		1,778,737.50	4,223,737.50	

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2022
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
REVENUES					
Special assessment - on-roll	\$ 490,115				\$ 490,115
Allowable discounts (4%)	(19,605)				(19,605)
Assessment levy: net	470,510	\$ 163,047	\$ 151,756	\$ 314,803	470,510
Special assessment: off-roll	264,367	420,074	-	420,074	264,367
Interest	-	16,161	-	16,161	-
Total revenues	734,877	599,282	151,756	751,038	734,877
EXPENDITURES					
Debt service					
Principal	245,000	-	245,000	245,000	250,000
Interest	483,225	241,288	241,937	483,225	475,263
Total debt service	728,225	241,288	486,937	728,225	725,263
Other fees & charges					
Tax collector	9,802	2,400	7,402	9,802	9,802
Total other fees & charges	9,802	2,400	7,402	9,802	9,802
Total expenditures	738,027	243,688	494,339	738,027	735,065
Excess/(deficiency) of revenues over/(under) expenditures	(3,150)	355,594	(342,583)	13,011	(188)
Fund balance:					
Beginning fund balance (unaudited)	699,698	674,746	1,030,340	674,746	687,757
Ending fund balance (projected)	\$ 696,548	\$ 1,030,340	\$ 687,757	\$ 687,757	687,569
Use of fund balance:					
Debt service reserve account balance (required)					(396,250)
Principal and Interest expense - November 1, 2026					(233,569)
Projected fund balance surplus/(deficit) as of September 30, 2026					\$ 57,750

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

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25	-		237,631.25	237,631.25	11,745,000.00
05/01/26	250,000.00	3.250%	237,631.25	487,631.25	11,495,000.00
11/01/26	-		233,568.75	233,568.75	11,495,000.00
05/01/27	260,000.00	3.250%	233,568.75	493,568.75	11,235,000.00
11/01/27	-		229,343.75	229,343.75	11,235,000.00
05/01/28	270,000.00	3.625%	229,343.75	499,343.75	10,965,000.00
11/01/28	-		224,450.00	224,450.00	10,965,000.00
05/01/29	280,000.00	3.625%	224,450.00	504,450.00	10,685,000.00
11/01/29	-		219,375.00	219,375.00	10,685,000.00
05/01/30	290,000.00	3.625%	219,375.00	509,375.00	10,395,000.00
11/01/30	-		214,118.75	214,118.75	10,395,000.00
05/01/31	300,000.00	3.625%	214,118.75	514,118.75	10,095,000.00
11/01/31	-		208,681.25	208,681.25	10,095,000.00
05/01/32	310,000.00	3.625%	208,681.25	518,681.25	9,785,000.00
11/01/32	-		203,062.50	203,062.50	9,785,000.00
05/01/33	325,000.00	4.000%	203,062.50	528,062.50	9,460,000.00
11/01/33	-		196,562.50	196,562.50	9,460,000.00
05/01/34	335,000.00	4.000%	196,562.50	531,562.50	9,125,000.00
11/01/34	-		189,862.50	189,862.50	9,125,000.00
05/01/35	350,000.00	4.000%	189,862.50	539,862.50	8,775,000.00
11/01/35	-		182,862.50	182,862.50	8,775,000.00
05/01/36	365,000.00	4.000%	182,862.50	547,862.50	8,410,000.00
11/01/36	-		175,562.50	175,562.50	8,410,000.00
05/01/37	380,000.00	4.000%	175,562.50	555,562.50	8,030,000.00
11/01/37	-		167,962.50	167,962.50	8,030,000.00
05/01/38	395,000.00	4.000%	167,962.50	562,962.50	7,635,000.00
11/01/38	-		160,062.50	160,062.50	7,635,000.00
05/01/39	410,000.00	4.000%	160,062.50	570,062.50	7,225,000.00
11/01/39	-		151,862.50	151,862.50	7,225,000.00
05/01/40	425,000.00	4.000%	151,862.50	576,862.50	6,800,000.00
11/01/40	-		143,362.50	143,362.50	6,800,000.00
05/01/41	445,000.00	4.000%	143,362.50	588,362.50	6,355,000.00
11/01/41	-		134,462.50	134,462.50	6,355,000.00
05/01/42	465,000.00	4.000%	134,462.50	599,462.50	5,890,000.00
11/01/42	-		125,162.50	125,162.50	5,890,000.00
05/01/43	480,000.00	4.250%	125,162.50	605,162.50	5,410,000.00
11/01/43	-		114,962.50	114,962.50	5,410,000.00
05/01/44	505,000.00	4.250%	114,962.50	619,962.50	4,905,000.00
11/01/44	-		104,231.25	104,231.25	4,905,000.00
05/01/45	525,000.00	4.250%	104,231.25	629,231.25	4,380,000.00
11/01/45	-		93,075.00	93,075.00	4,380,000.00
05/01/46	550,000.00	4.250%	93,075.00	643,075.00	3,830,000.00
11/01/46	-		81,387.50	81,387.50	3,830,000.00
05/01/47	570,000.00	4.250%	81,387.50	651,387.50	3,260,000.00
11/01/47	-		69,275.00	69,275.00	3,260,000.00
05/01/48	595,000.00	4.250%	69,275.00	664,275.00	2,665,000.00
11/01/48	-		56,631.25	56,631.25	2,665,000.00
05/01/49	625,000.00	4.250%	56,631.25	681,631.25	2,040,000.00
11/01/49	-		43,350.00	43,350.00	2,040,000.00
05/01/50	650,000.00	4.250%	43,350.00	693,350.00	1,390,000.00
11/01/50	-		29,537.50	29,537.50	1,390,000.00
05/01/51	680,000.00	4.250%	29,537.50	709,537.50	710,000.00
11/01/51	-		15,087.50	15,087.50	710,000.00
05/01/52	710,000.00	4.250%	15,087.50	725,087.50	-
Total	11,745,000.00		8,010,987.50	19,755,987.50	

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2025 ASSESSMENTS**

On-Roll - Phase 1 (Series 2020A-1)*					
Product	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
Paired Villas 37.5'	64	\$ 580.49	\$ 953.57	\$ 1,534.06	\$ 1,534.06
SF 45'	86	696.59	1,152.23	1,848.82	1,848.82
SF 52'	67	804.94	1,324.40	2,129.34	2,129.34
SF 72'	73	1,114.54	1,827.67	2,942.21	2,942.21
Total	290				

On-Roll - Phase 2A & 2B (Series 2022)**					
Product	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
Townhome	-	\$ 386.99	\$ 961.75	\$ 1,348.74	\$ 1,348.74
Villas 37.5'	104	580.49	1,202.52	1,783.01	1,783.01
SF 45'	52	696.59	1,443.03	2,139.62	2,139.62
SF 52'	77	804.94	1,667.49	2,472.43	2,472.43
SF 72'	70	1,114.54	2,308.84	3,423.38	3,423.38
Total	303				

On-Roll - Martinique (Series 2022)					
Product	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
Townhome	120	\$ 386.99	\$ -	\$ 386.99	\$ 386.99
Total	120				

Off-Roll - Phase 2C (Series 2022)**					
Product	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
Unplatted Acres	78.15	\$ 756.65	\$ 3,382.82	\$ 4,139.47	\$ 4,139.47
Total	78.15				

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

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

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

4

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2025/2026 AND PROVIDING FOR AN EFFECTIVE DATE

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

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

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

WHEREAS, the Board desires to adopt the Fiscal Year 2025/2026 meeting schedule attached as **Exhibit A**.

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

1. **ADOPTING FISCAL YEAR 2025/2026 ANNUAL MEETING SCHEDULE.** The Fiscal Year 2025/2026 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

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

PASSED AND ADOPTED this 11th day of June, 2025.

ATTEST:

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE		
LOCATION		
<i>5800 Lakewood Ranch Blvd, Sarasota, FL 34240</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 8, 2025	Regular Meeting	11:00 AM
November 12, 2025	Regular Meeting	11:00 AM
December 10, 2025	Regular Meeting	11:00 AM
January 14, 2026	Regular Meeting	11:00 AM
February 11, 2026	Regular Meeting	11:00 AM
March 11, 2026	Regular Meeting	11:00 AM
April 8, 2026	Regular Meeting	11:00 AM
May 13, 2026	Regular Meeting	11:00 AM
June 10, 2026	Regular Meeting	11:00 AM
July 8, 2026	Regular Meeting	11:00 AM
August 12, 2026	Regular Meeting	11:00 AM
September 9, 2026	Regular Meeting	11:00 AM

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

5

RESOLUTION 2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT APPROVING THE FLORIDA STATEWIDE MUTUAL AID AGREEMENT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the State Emergency Management Act, Chapter 252, Florida Statutes, authorizes the state and its political subdivisions to develop and enter into mutual aid agreements for reciprocal emergency aid and assistance in case of emergencies too extensive to be dealt with unassisted; and

WHEREAS, the Board of Supervisors of the Windward at Lakewood Ranch Community Development District desires to move forward and approve an agreement with the State of Florida, Division of Emergency Management, concerning the Statewide Mutual Aid Agreement; and

WHEREAS, the Florida Department of Economic Opportunity requires an independent special district to participate in the Statewide Mutual Aid Agreement to be eligible for funds under Administrative Rule 9G-1.9, Base Funding for County Emergency Management Agencies and Municipal Competitive Grant and Loan Programs;

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

- 1. RECITALS.** The foregoing “**WHEREAS**” clauses are true and correct and are hereby ratified and confirmed by the Board of Supervisors.
- 2. APPROVAL OF AGREEMENT.** The execution of the attached Statewide Mutual Aid Agreement is hereby authorized, and the Agreement is hereby approved.
- 3. EFFECTIVE DATE.** This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 11th day of June, 2025.

ATTEST:

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A
Statewide Mutual Aid Agreement



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT - 2023

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management ("the Division") and the local government ("Participating Party") signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

- A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.
- B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.
- C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.
- D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.
- E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.
- F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

ARTICLE I: DEFINITIONS

As used in this Agreement, the following expressions shall have the following meanings:

- A. The "Agreement" is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement ("SMAA").



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. The “Division” is the Florida Division of Emergency Management.
- C. A “Requesting Party” to this Agreement is a Participating Party who requests assistance under this agreement.
- D. An “Assisting Party” to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.
- E. The “Period of Assistance” is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.
- F. A “Mission” is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.
- G. A “local government” is any educational district, special district, or any entity that is a “local governmental entity” within the meaning of section 11.45(1)(g), *Florida Statutes*.
- H. An “educational district” is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.
- I. A “special district” is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.
- J. A “tribal council” is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), *Florida Statutes*.
- K. An “interlocal agreement” is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.
- L. A “Resource Support Agreement” as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.
- M. “Proof of work” as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals’ emergency response activity at a tactical level.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.
- O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.
- P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

- A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.
- B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#)¹.

- A. A description of the Mission to be performed by the Assisting Party;
- B. A description of the resources and capabilities needed to complete the Mission successfully;
- C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;
- D. A description of the health, safety, and working conditions expected for deploying personnel;
- E. Lodging and meal availability;
- F. Any logistical requirements;
- G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;
- H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and
- I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#).

¹ FDEM approved documents such as activity logs and mutual aid forms can be found at:
https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;
- B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;
- C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;
- D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;
- E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and
- F. An estimated cost for the provision of assistance.

ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

- A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.
- C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the [Division approved documents SharePoint site](#) as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

- A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;
- B. Copy of a current and valid Internal Revenue Service W-9 Form;
- C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;
- D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- E. Official payroll and travel reimbursement records for all claimed personnel expenses;
- F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;
- G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;
- H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance
- I. Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);
- J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;
- K. Justification for equipment repair expenses; and
- L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

- A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.
- B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.
- C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

- D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

- A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.
- B. Participating Parties may elects additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .
- C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.
- D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.
- E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.
- F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

- A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.
- B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.
- C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.
- D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Management's Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.
- E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

- A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.
- B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement,



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

regardless of whether such costs are billed or unbilled.

- C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.
- D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.
- E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.
- F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT

The interpretation and application of this Agreement shall be governed by the following conditions:

- A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.
- B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.
- C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.
- E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.

The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required [FDEM forms](#) for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.

FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement on the date specified below:



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:
CLERK OF THE CIRCUIT COURT

BOARD OF COUNTY COMMISSIONERS
OF _____ COUNTY,
STATE OF FLORIDA

By: _____

Clerk or Deputy Clerk

By: _____

Chair

Date: _____

Approved as to Form:

By: _____

County Attorney



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A CITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:
CITY CLERK

CITY OF _____
STATE OF FLORIDA

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Approved as to Form:

By: _____

City Attorney



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY SHERIFF'S OFFICE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

COUNTY SHERIFF'S OFFICE, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for Entity



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY OR CITY FIRE DEPARTMENT/DISTRICT OFFICE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

COUNTY OR CITY FIRE DEPARTMENT/DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for Entity



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY AN EDUCATIONAL DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

_____ SCHOOL DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for District



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY STATE COLLEGE, COMMUNITY COLLEGE OR STATE UNIVERSITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES
OF _____
STATE COLLEGE, COMMUNITY
COLLEGE, or STATE OF FLORIDA

BOARD OF TRUSTEES
OF _____
UNIVERSITY,
STATE OF FLORIDA

By: _____

Clerk

By: _____

Chairman

Date: _____

Approved as to Form:

By: _____

Attorney for Board



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A SPECIAL DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

_____ SPECIAL DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for District



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY AN AUTHORITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES
OF _____
AUTHORITY,
STATE OF FLORIDA

By: _____

Clerk

By: _____

Chairman

Date: _____

Approved as to Form:

By: _____

Attorney for Board



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A NATIVE AMERICAN TRIBE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

TRIBAL COUNCIL OF THE
_____ TRIBE OF FLORIDA

By: _____

Council Clerk

By: _____

Chairman

Date: _____

Approved as to Form:

By: _____

Attorney for Council



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

WINDWARD AT LAKEWOOD RANCH

COMMUNITY DEVELOPMENT DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: **06/11/2025**

Approved as to Form:

By: _____

Attorney for District



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO. _____

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, be it resolved by _____

_____ that in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

ADOPTED BY: _____

DATE: _____

I certify that the foregoing is an accurate copy of the Resolution adopted by

_____ on _____.

BY: _____

TITLE: _____

DATE: _____



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT – SAMPLE ATTACHMENT **Encompassed Entities**

This notice is an acknowledgment of an amendment to the 2023 SMAA by the Florida Division of Emergency Management (“the Division”) which allows parent entities to include individual departments and subdivisions, within their authority, to be listed as SMAA designees eligible for SMAA request and assistance procedures.

By our authority and adoption of the attached 2023 Statewide Mutual Aid agreement, as the parent entity, the following departments and subdivisions will be included as SMAA signatories for all asset request, assistance, and applicable reimbursement processes:

All entities listed herein will still require access to the DEMES Mutual Aid System for FDEM Reimbursement process requirements.

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
APRIL 30, 2025**

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2025**

	General Fund	Special Revenue Fund - Fruitville	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	\$ 668,150	\$ 107,500	\$ -	\$ -	\$ -	\$ -	\$ 775,650
Investments							
Reserve	-	-	88,880	396,250	-	-	485,130
Prepayment	-	-	399,996	45	-	-	400,041
Revenue	-	-	502,282	630,855	-	-	1,133,137
Construction	-	-	-	-	4,939	454,331	459,270
Due from Developer	-	-	14,855	12,599	-	-	27,454
Due from other	574	-	-	-	-	-	574
Deposits	4,729	-	-	-	-	-	4,729
Accounts receivable	617	-	-	-	-	-	617
Undeposited funds	-	-	7,241	-	-	-	7,241
Total assets	<u>\$ 674,070</u>	<u>\$ 107,500</u>	<u>\$ 1,013,254</u>	<u>\$ 1,039,749</u>	<u>\$ 4,939</u>	<u>\$ 454,331</u>	<u>\$ 3,293,843</u>
LIABILITIES							
Liabilities:							
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 772,659	\$ 413,874	\$ 1,186,533
Due to Developer	-	118,978	-	-	-	-	118,978
Due to other	3,987	-	-	-	-	-	3,987
Due to debt service fund 2020	14,856	-	-	-	-	-	14,856
Due to debt service fund 2022	12,599	-	-	-	-	-	12,599
Developer advance	6,000	-	-	-	-	-	6,000
Total liabilities	<u>37,442</u>	<u>118,978</u>	<u>-</u>	<u>-</u>	<u>772,659</u>	<u>413,874</u>	<u>1,342,953</u>
FUND BALANCES							
Committed							
Restricted for:							
Debt service	-	-	1,013,254	1,039,749	-	-	2,053,003
Capital projects	-	-	-	-	(767,720)	40,457	(727,263)
Assigned							
Three months working capital	143,100	-	-	-	-	-	143,100
Unassigned	493,528	(11,478)	-	-	-	-	482,050
Total fund balances	<u>636,628</u>	<u>(11,478)</u>	<u>1,013,254</u>	<u>1,039,749</u>	<u>(767,720)</u>	<u>40,457</u>	<u>1,950,890</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 674,070</u>	<u>\$ 107,500</u>	<u>\$ 1,013,254</u>	<u>\$ 1,039,749</u>	<u>\$ 4,939</u>	<u>\$ 454,331</u>	<u>\$ 3,293,843</u>

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED APRIL 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 10,693	\$ 310,573	\$ 494,766	63%
Assessment levy: off-roll	-	178,019	59,132	301%
Interest and miscellaneous	-	-	500	0%
Total revenues	<u>10,693</u>	<u>488,592</u>	<u>554,398</u>	88%
EXPENDITURES				
Professional & administrative				
Supervisors	-	4,800	12,800	38%
Management/accounting/recording	4,000	28,000	48,000	58%
Field management	834	5,833	10,000	58%
Debt service fund accounting	458	3,208	5,500	58%
Legal	-	1,191	10,000	12%
Engineering	-	4,722	15,000	31%
Audit	-	5,000	5,000	100%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent	167	1,167	2,000	58%
Trustee	4,031	8,062	6,000	134%
Telephone	17	117	200	59%
Postage	83	609	500	122%
Legal advertising	-	1,247	2,000	62%
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	157	4,645	10,308	45%
Total professional & administrative	<u>9,747</u>	<u>74,590</u>	<u>136,398</u>	55%
Field Operations				
Well pump maintenance	-	-	5,000	0%
Wetland monitoring contract	18,625	29,000	125,000	23%
Pond maintenance contract	3,966	37,880	60,000	63%
Pond maintenance	-	-	5,000	0%
Irrigation system maintenance	-	21,940	85,000	26%
Irrigation PS maintenance	29	12,426	5,000	249%
Irrigation pump maintenance	4,537	36,758	-	N/A
Pond bank maintenance	-	-	10,000	0%
Streetlights	-	31,175	18,000	173%
Curb replacement	-	-	5,000	0%
Effluent water supply	640	5,974	80,000	7%
Contingencies	-	-	20,000	0%
Total field operations	<u>27,797</u>	<u>175,153</u>	<u>418,000</u>	42%
Total expenditures	<u>37,544</u>	<u>249,743</u>	<u>554,398</u>	45%
Excess/(deficiency) of revenues over/(under) expenditures	(26,851)	238,849	2	
Fund balances - beginning	663,479	397,779	502,052	
Assigned				
Three months working capital	143,100	143,100	143,100	
Unassigned	493,528	493,528	358,954	
Fund balances - ending	<u>\$ 636,628</u>	<u>\$ 636,628</u>	<u>\$ 502,054</u>	

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND - FRUITVILLE
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED APRIL 30, 2025**

	Current Month	Year to Date
REVENUES		
County reimbursements	\$ -	\$ 107,500
Total revenues	<u>-</u>	<u>107,500</u>
EXPENDITURES		
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	107,500
Fund balances - beginning	<u>(11,478)</u>	<u>(118,978)</u>
Fund balances - ending	<u><u>\$ (11,478)</u></u>	<u><u>\$ (11,478)</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 APRIL 30, 2025**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 10,469	\$ 304,006	\$ 366,984	83%
Assessment levy: off-roll	-	-	233,075	0%
Landowner assessment	-	137,040	-	N/A
Assessment prepayments	29,689	522,719	-	N/A
Interest and miscellaneous	3,274	16,385	-	N/A
Lot closing	-	7,241	-	N/A
Total revenues	<u>43,432</u>	<u>987,391</u>	<u>600,059</u>	165%
EXPENDITURES				
Debt service				
Principal - S2020A1	-	-	120,000	0%
Principal prepayment - S2020A-2	-	235,000	-	N/A
Principal prepayment - S2020A-3	-	280,000	-	N/A
Interest - S2020A-1	-	116,857	233,715	50%
Interest - S2020A-2	-	34,540	80,300	43%
Interest - S2020A-3	-	72,083	152,775	47%
Total debt service	<u>-</u>	<u>738,480</u>	<u>586,790</u>	126%
Other fees & charges				
Tax collector	154	4,547	7,646	59%
Total other fees & charges	<u>154</u>	<u>4,547</u>	<u>7,646</u>	59%
Total expenditures	<u>154</u>	<u>743,027</u>	<u>594,436</u>	125%
Excess/(deficiency) of revenues over/(under) expenditures	43,278	244,364	5,623	
Fund balances - beginning	<u>969,976</u>	<u>768,890</u>	<u>500,327</u>	
Fund balances - ending	<u>\$ 1,013,254</u>	<u>\$ 1,013,254</u>	<u>\$ 505,950</u>	

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022
FOR THE PERIOD ENDED APRIL 30, 2025**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 5,815	\$ 168,862	\$ 470,510	36%
Assessment levy: off-roll	-	420,074	264,367	159%
Interest and miscellaneous	3,679	19,840	-	N/A
Total revenues	<u>9,494</u>	<u>608,776</u>	<u>734,877</u>	83%
EXPENDITURES				
Debt service				
Principal	-	-	245,000	0%
Interest	-	241,287	483,225	50%
Total debt service	<u>-</u>	<u>241,287</u>	<u>728,225</u>	33%
Other fees & charges				
Tax collector	85	2,486	9,802	25%
Total other fees & charges	<u>85</u>	<u>2,486</u>	<u>9,802</u>	25%
Total expenditures	<u>85</u>	<u>243,773</u>	<u>738,027</u>	33%
Excess/(deficiency) of revenues over/(under) expenditures	9,409	365,003	(3,150)	
Fund balances - beginning	<u>1,030,340</u>	<u>674,746</u>	<u>699,698</u>	
Fund balances - ending	<u><u>\$ 1,039,749</u></u>	<u><u>\$ 1,039,749</u></u>	<u><u>\$ 696,548</u></u>	

**WINDWARD AT LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2020
FOR THE PERIOD ENDED APRIL 30, 2025**

	Current Month	Year To Date
REVENUES		
Interest	\$ 18	\$ 127
Total revenues	<u>18</u>	<u>127</u>
EXPENDITURES		
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	18	127
Fund balances - beginning	<u>(767,738)</u>	<u>(767,847)</u>
Fund balances - ending	<u><u>\$ (767,720)</u></u>	<u><u>\$ (767,720)</u></u>

**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 APRIL 30, 2025**

	Current Month	Year To Date
REVENUES		
Developer contribution	\$ 49,227	\$ 49,227
Interest	927	12,559
Total revenues	<u>50,154</u>	<u>61,786</u>
EXPENDITURES		
Capital outlay	<u>-</u>	<u>504,733</u>
Total expenditures	<u>-</u>	<u>504,733</u>
Excess/(deficiency) of revenues over/(under) expenditures	50,154	(442,947)
Fund balances - beginning	(9,697)	483,404
Fund balances - ending	<u>\$ 40,457</u>	<u>\$ 40,457</u>

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

DRAFT

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

The Board of Supervisors of the Windward at Lakewood Ranch Community Development District held a Regular Meeting on May 14, 2025 at 11:00 a.m., at 5800 Lakewood Ranch Blvd., Sarasota, Florida 34240.

Present:

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

Also present:

Chuck Adams	District Manager
Shawn Leins (via telephone)	District Engineer
Ben Quartermaine	Stantec
John McKay	Neal Communities
Pam Curren	Neal Communities
John Noakes	Public
Larry Mascera	Public

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 11:10 a.m. Supervisors Foster, Leinaweaver, Weidemiller and Blakley were present. Supervisor Williams attended via telephone.

SECOND ORDER OF BUSINESS

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

Mr. John Noakes, a member of the public, asked about wetland and monitoring contract expenses and stated that his HOA told him all wetland activities were transferred to the HOA. Mr. Adams stated the contracts are with the CDD; he will discuss them with the Developer when planning the Fiscal Year 2026 budget. The prior concept was that the wetlands not be with the CDD due to a fear that the boardwalk would create a recreational destination behind the gates that would need to be open to the public. Mr. Williams voiced his opinion that it would be unusual for that contract not to be with the CDD. The distinction is that the

boardwalk is not an actual part of the conservation area, it is more like an approved encroachment that would be dealt with separately. Mr. Adams stated that conservation areas are typically a part of the stormwater system, which is a part of the surface water management system or environmental resource permit that goes to one entity, that typically being the CDD in a case such as this. One would want the conservation areas to be with the CDD and be maintained by the CDD. Recreational facilities in or around those conservation areas can be there if there is an easement grant and having those maintained by the HOA keeps them private and eliminates public access issues. Mr. Noakes asked if the HOA is duplicating expenses. Mr. Adams stated that, as of now, they are not. The strategy was that the CDD would continue funding them through the end of the calendar year because the HOA's budget is a calendar year. He firmly believes that this should remain with the CDD.

Mr. Larry Mascera, a member of the public, introduced himself.

Mr. Noakes asked if the HOA expended funds on this. A Board Member stated the HOA financials and budget show funds being expended on wetland maintenance. Mr. Adams stated he was told they wanted it transferred back to the HOA but he believes it belongs with the CDD.

THIRD ORDER OF BUSINESS

Update: Fruitville Road Project

Mr. Quartermaine stated that design of Fruitville Road will proceed and the 90% plans were submitted to the County. He discussed the project scope, design, number of lanes, a roundabout versus a traffic signal, impacts to the CDD's entrance, the County purchasing areas necessary for construction of the road, etc. He noted that the County changed the scope several times, causing delays. Construction of the road can proceed with the anticipation of the County purchasing the necessary properties. Design and permitting should be completed by the fall and bidding will likely follow.

Discussion ensued regarding the County acquiring the necessary properties via purchase or eminent domain, if necessary; general scope of the project; design; extent of the road; flow of the road; traffic volumes; intersections; potential changes to the entrance; etc.

Mr. Quartermaine presented an "Area of Impact" aerial photo, which will be attached to the meeting minutes as an Exhibit.

Regarding the speed limit, Mr. Quartermaine stated the road is being designed for a 45 miles per hour (mph) speed limit.

FOURTH ORDER OF BUSINESS

Acceptance of the Unaudited Financial
Statements as of March 31, 2025

On MOTION by Mr. Weidemiller and seconded by Ms. Foster, with all in favor,
the Unaudited Financial Statements as of March 31, 2025, were accepted.

FIFTH ORDER OF BUSINESS

Approval of April 9, 2025 Regular Meeting
Minutes

On MOTION by Mr. Weidemiller and seconded by Mr. Williams, with all in
favor, the April 9, 2025 Regular Meeting Minutes, as presented, were
approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Vogler Ashton, PLLC

B. District Engineer: AM Engineering, LLC

There were no District Counsel or District Engineer reports.

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

- NEXT MEETING DATE: June 11, 2025 at 11:00 AM [Presentation of FY2026
Proposed Budget]

- QUORUM CHECK

SEVENTH ORDER OF BUSINESS

Board Members' Comments/Requests

There were no Board Members' comments or requests.

EIGHTH ORDER OF BUSINESS

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

No members of the public spoke.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Foster and seconded by Mr. Blakley, with all in favor, the
meeting adjourned at 11:36 a.m.

113
114
115
116
117
118

Secretary/Assistant Secretary

Chair/Vice Chair

119

EXHIBIT

120

ROUNABOUT AERIAL PHOTOGRAPH

**WINDWARD AT
LAKEWOOD RANCH
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS**

WINDWARD AT LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
<i>5800 Lakewood Ranch Blvd, Sarasota, Florida 34240</i>		
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 <i>Presentation of FY26 Proposed Budget</i>	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