



**WINDING CYPRESS
COMMUNITY DEVELOPMENT
DISTRICT**

**COLLIER COUNTY
REGULAR BOARD MEETING
JULY 18, 2024
1:00 P.M.**

Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

www.windingcypresscdd.org

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AGENDA
WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
Clubhouse at Winding Cypress
7180 Winding Cypress Drive
Naples, Florida 34114
REGULAR BOARD MEETING
July 18, 2024
1:00 p.m.

- A. Call to Order
- B. Pledge of Allegiance
- C. Proof of Publication.....Page 1
- D. Establish a Quorum
- E. Additions or Deletions to Agenda
- F. Approval of Minutes
 - 1. June 6, 2024 Regular Board Meeting Minutes.....Page 2
- G. Old Business
- H. New Business
 - 1. Discussion Regarding Lake Bank Areas in Greatest Need
 - 2. Consider Approval of Proposal from Engineer Regarding Lake Bank Repairs
- I. Administrative Matters
 - 1. Manager's Report
 - Financials.....Page 6
 - 2. Attorney's Report
- J. Comments from the Public
- K. Board Members Comments
- L. Adjourn

NOTICE OF BOARD MEETING OF THE
WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Winding Cypress Community Development District (the District) will hold a Board Meeting on July 18, 2024, at 1:00 p.m. at the Clubhouse at Winding Cypress located at 7180 Winding Cypress Drive, Naples, Florida 34114.

The Board Meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Board Meeting may be continued in progress without additional notice to a time, date, and location stated on the record. A copy of the agenda for the Board Meeting may be obtained from the Districts website or from the District Manager, Special District Services, located at 2501A Burns Road, Palm Beach Gardens, Florida 33410. There may be occasions when one or more Supervisors will participate by telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this Board Meeting is asked to advise the District Office at least forty-eight (48) hours before the meeting by contacting the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, who can aid you in contacting the District Office.

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

Meetings may be cancelled from time to time without advertised notice.

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT

www.windingcypresscdd.org

7/9/24 10352342

**WINDING CYPRESS
COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING
JUNE 6, 2024**

A. CALL TO ORDER

The June 6, 2024, Regular Board Meeting of the Winding Cypress Community Development District (the “District”) was called to order at 1:01 p.m. at the Clubhouse at Winding Cypress located at 7180 Winding Cypress Drive, Naples, Florida 34114.

B. PLEDGE OF ALLEGIANCE

C. PROOF OF PUBLICATION

Proof of publication was presented that Notice of the Regular Board Meeting had been published in the *Naples Daily News* on May 29, 2024, as legally required.

D. ESTABLISH A QUORUM

It was determined that the attendance of the following Supervisors constituted a quorum and it was in order to proceed with the meeting:

Chairman	Barbara Powell	Present via phone
Vice Chairman	Alex Petrovsky	Present
Supervisor	Gerard O’Donohue	Present
Supervisor	Patrick Cirello	Present
Supervisor	Paul Ellwood	Present

Also present were the following Staff members:

District Manager	Michelle Krizen	Special District Services, Inc.
District Counsel	Alyssa Willson via phone	Kutak Rock
District Engineer	Ted Tryka	Agnoli Barber & Brundage, Inc.

Also present were those on the attached sign-in sheet.

E. ADDITIONS OR DELETIONS TO THE AGENDA

There was a consensus of the Board to switch the order of New Business items, moving the Engineer’s Proposal to #1 and the Budget to #2.

F. APPROVAL OF MINUTES

1. May 16, 2024, Regular Board Meeting

The minutes of the May 16, 2024, Regular Board Meeting were presented for consideration.

A **motion** was made by Supervisor Ciriello, seconded by Supervisor Petrovsky and passed unanimously approving the minutes of the May 16, 2024, Regular Board Meeting, as presented.

G. OLD BUSINESS

There were no Old Business items to come before the Board.

H. NEW BUSINESS

1. Consider Acceptance of Report Titled “Exhibit A” Lake Erosion “Hot Spot” Repairs

Exhibit A identified 17 hotspots or areas of greatest concern around 8 lakes. This will repair the immediate safety concerns and erosion issues. The CAD files were previously requested from Josh Evans, the former District Engineer, to help with the planning. The files should be received by the end of next week. Since this is anticipated to be less than \$500,000, there would not be the need for the formal sealed bid process for this project. The District Engineer will reach out to vendors and solicitate contractors that have completed similar projects as well as any contractors the Board wishes to include on the list. A discussion ensued and it was decided that any Supervisor who wished to have a company name included on the list receiving the bid should send the contact information to Michelle Krizen prior to the July 18, 2024, meeting. Ms. Krizen will share the complete list with the District Engineer and the Board at that meeting. The Board was reminded that **No contact or information can be shared with the contractor or vendor,** as this would give the contractor an unfair advantage. This could also leave the Board open to disputes and legal challenges. Ms. Willson recommended that the Board have selection criteria included in the bidding documents. A brief discussion regarding the HOA ensued, the HOA has not reached any decision at this stage and will discuss at future HOA meetings.

Several residents asked questions:

Bill Metry asked if the downspouts were the issue, could we, as the residents, disconnect? This is not something in the CDD’s ability at this time; coordination with the HOA would be required.

Maureen asked if/how this relates to the HOA Pulte legal discussions? There is not a relationship, the work was a typical design, permitted and approved, with atypical results.

Jerry McGowan asked what areas were identified as hot spots? Ms. Krizen shared the report with him and indicated that the report would be posted on the website for residents to view.

A **motion** was made by Supervisor Ciriello, seconded by Supervisor Ellwood and passed unanimously accepting the report entitled “Exhibit A” Lake Erosion “Hot Spot” Repairs, as presented.

2. Consider Proposal from District Engineer to Work with District Staff for the Preparation of Construction Documents

A **motion** was made by Supervisor Ciriello, seconded by Supervisor Powell and passed unanimously approving the proposal from the District Engineer for the District Engineer to work with District staff for the preparation of construction documents and seek bids to address lake bank repairs for areas of greatest concern.

3. Consider Resolution No. 2024-03 – Adopting a Fiscal Year 2024/2025 Proposed Budget

Resolution No. 2024-03 was presented, entitled:

RESOLUTION 2024-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2024/2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

The budget was reviewed by Ms. Krizen. As per previous discussion, the interest from the preserve account would be used this year to offset some Preserve Maintenance, allowing an additional \$40,000 to offset any increases to residents. “Pipe Maintenance” has been reallocated to “Lake Remediation” since the pipe cleanouts cannot be completed prior to remediation. Supervisor O’Donohue asked for information regarding the Preserve account interest. Ms. Krizen will follow up with him. There were no further questions from the Board or public.

A **motion** was made by Supervisor Ciriello, seconded by Supervisor Petrovsky and passed unanimously adopting Resolution No. 2024-03, as presented, setting the Public Hearing for August 15, 2024.

I. ADMINISTRATIVE MATTERS

1. Manager’s Report

There was a consensus of the Board to cancel the June 20, 2024, Workshop. The next meeting is scheduled for July 18, 2024.

2. Attorney’s Report

Ms. Willson had nothing further to report but was available for questions. There were no questions at this time.

J. BOARD MEMBER COMMENTS

Supervisor Powell thanked the other Board Members for all their hard work and dedication to the community.

K. ADJOURNMENT

There being no further business to come before the Board, the Regular Board Meeting was adjourned at 2:41 p.m. on a **motion** made by Supervisor Ciriello, seconded by Supervisor O’Donohue and passed unanimously.

Chairman/Vice Chairman

Secretary/Assistant Secretary

Date Approved _____

Winding Cypress
Community Development District

**Financial Report For
June 2024**

**WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
JUNE 2024**

	Annual Budget 10/1/23 - 9/30/24	Actual Jun-24	Year To Date Actual 10/1/23 - 6/30/24
REVENUES			
O & M (Operation & Maintenance) Assessments	608,957	0	603,301
Debt Assessments (2015)	526,216	0	520,380
Debt Assessments (2019)	311,687	0	308,109
Other Revenue	0	0	0
Interest Income - Operating	1,500	0	14,492
Interest Income - Preserve Areas	0	0	21,424
TOTAL REVENUES	\$ 1,448,360	\$ -	\$ 1,467,706
EXPENDITURES			
Administrative Expenditures			
Supervisor Fees	12,000	200	2,200
Payroll Taxes - Employer	960	15	168
Management	50,000	4,167	37,500
Legal	25,500	0	10,355
Legal & Engineering - Extraordinary	250,000	0	24,841
Assessment Roll	5,000	0	0
Audit Fees	4,200	4,200	4,200
Arbitrage Rebate Fee	650	0	650
Insurance	6,700	0	6,594
Legal Advertisements	4,000	0	2,402
Miscellaneous	725	162	1,835
Postage	300	15	525
Office Supplies	575	86	500
Dues & Subscriptions	175	0	175
Trustee Fee	8,300	0	8,278
Continuing Disclosure Fee	1,000	0	0
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 370,085	\$ 8,845	\$ 100,223
Maintenance Expenditures			
Engineering/Inspections	20,000	0	3,660
Preserve Maintenance	79,700	0	75,100
Lake Bank Maintenance	75,000	0	0
Pipe Maintenance	20,000	0	0
TOTAL MAINTENANCE EXPENDITURES	\$ 194,700	\$ -	\$ 78,760
TOTAL EXPENDITURES	\$ 564,785	\$ 8,845	\$ 178,983
REVENUES LESS EXPENDITURES	\$ 883,575	\$ (8,845)	\$ 1,288,723
Bond Payments (2015)	(486,750)	0	(490,484)
Bond Payments (2019)	(288,311)	0	(290,408)
BALANCE	\$ 108,514	\$ (8,845)	\$ 507,831
County Appraiser & Tax Collector Fees	(49,916)	0	(27,515)
Discounts For Early Payments	(58,598)	0	(54,664)
EXCESS/ (SHORTFALL)	\$ -	\$ (8,845)	\$ 425,652
CARRYOVER FROM PRIOR YEAR	0	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (8,845)	\$ 425,652
Operating Account Bank Balance As Of 6/30/24	\$ 500,870.00		
Accounts Payable As Of 6/30/24	\$ 11,130.99		
Accounts Receivable As Of 6/30/24	\$ -		
Lake Remediation Reserve As Of 6/30/24	\$ -		
Available Funds As Of 6/30/24	\$ 489,739.01		
Preserve Areas Bank Account As Of 6/30/24	\$ 794,868.51		

Preserve Areas Funds Totaling \$748,196 Are Designated For A Long Term Management Fund For The Preserve Areas.
These Funds Cannot Be Used For District Operations.

Winding Cypress Community Development District
Budget vs. Actual
October 2023 through June 2024

	Oct 23 - June 24	23/24 Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01-3300 • O&M Assessments	603,301.17	608,957.00	-5,655.83	99.07%
01-3810 • Debt Assessments (2015)	520,379.90	526,216.00	-5,836.10	98.89%
01-3811 • Debt Assessments (2019)	308,108.50	311,687.00	-3,578.50	98.85%
01-3820 • Debt Assess-Pd To Trustee-2015	-490,483.75	-486,750.00	-3,733.75	100.77%
01-3821 • Debt Assess-Pd To Trustee-2019	-290,407.65	-288,311.00	-2,096.65	100.73%
01-3830 • Assessment Fees	-27,514.73	-49,916.00	22,401.27	55.12%
01-3831 • Assessment Discounts	-54,663.93	-58,598.00	3,934.07	93.29%
01-9410 • Interest Income (GF)	14,491.69	1,500.00	12,991.69	966.11%
01-9411 • Interest income - preserve acct	21,424.05	0.00	21,424.05	100.0%
Total Income	604,635.25	564,785.00	39,850.25	107.06%
Expense				
01-1310 • Engineering	3,660.00	20,000.00	-16,340.00	18.3%
01-1311 • Management Fees	37,499.94	50,000.00	-12,500.06	75.0%
01-1315 • Legal Fees	10,354.75	25,500.00	-15,145.25	40.61%
01-1316 • Legal & Engineering - Extra	24,841.00	250,000.00	-225,159.00	9.94%
01-1318 • Assessment/Tax Roll	0.00	5,000.00	-5,000.00	0.0%
01-1320 • Audit Fees	4,200.00	4,200.00	0.00	100.0%
01-1321 • Supervisor Fees	2,200.00	12,000.00	-9,800.00	18.33%
01-1323 • Payroll tax expense	168.30	960.00	-791.70	17.53%
01-1330 • Arbitrage Rebate Fee	650.00	650.00	0.00	100.0%
01-1450 • Insurance	6,594.00	6,700.00	-106.00	98.42%
01-1480 • Legal Advertisements	2,401.88	4,000.00	-1,598.12	60.05%
01-1512 • Miscellaneous	1,835.43	725.00	1,110.43	253.16%
01-1513 • Postage and Delivery	525.57	300.00	225.57	175.19%
01-1514 • Office Supplies	500.05	575.00	-74.95	86.97%
01-1540 • Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
01-1550 • Trustee Fees	8,277.50	8,300.00	-22.50	99.73%
01-1743 • Continuing Disclosure Fee	0.00	1,000.00	-1,000.00	0.0%
01-1807 • Lake Maintenance	0.00	75,000.00	-75,000.00	0.0%
01-1813 • Preserve Maintenance	75,100.00	79,700.00	-4,600.00	94.23%
01-1816 • Pipe Maintenance	0.00	20,000.00	-20,000.00	0.0%
Total Expense	178,983.42	564,785.00	-385,801.58	31.69%
Net Ordinary Income	425,651.83	0.00	425,651.83	100.0%
Net Income	425,651.83	0.00	425,651.83	100.0%

**Winding Cypress CDD
Expenditures
October 2023 through June 2024**

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
Expenditures					
01-1310 · Engineering					
	10/31/2023	230110-001	Agnoli Barber & Brundage Inc	professional services thru 10/31/23	1,098.00
	12/31/2023	230110-002	Agnoli Barber & Brundage Inc	professional services thru 12/31/2023	671.00
	03/01/2024	230110-003	Agnoli Barber & Brundage Inc	professional services thru 03/01/2024	1,891.00
Total 01-1310 · Engineering					<u>3,660.00</u>
01-1311 · Management Fees					
	10/31/2023	2023-1296	Special District Services	Management fee October	4,166.66
	11/30/2023	2023-1633	Special District Services	management fee November 2023	4,166.66
	12/31/2023	2023-1883	Special District Services	management fee December 2023	4,166.66
	01/31/2024	2024-0070	Special District Services	management fee January 2024	4,166.66
	02/29/2024	2024-0193	Special District Services	management fee February 2024	4,166.66
	03/31/2024	2024-0431	Special District Services	management fee March 2024	4,166.66
	04/30/2024	2024-0550	Special District Services	management fee April 2024	4,166.66
	05/31/2024	2024-0686	Special District Services	Management Fee - May 2024	4,166.66
	06/30/2024	2024-0809	Special District Services	Management Fee - June 2024	4,166.66
Total 01-1311 · Management Fees					<u>37,499.94</u>
01-1315 · Legal Fees					
	10/31/2023	3311701	Kutak Rock LLP	legal services thru 10/31/2023	1,203.50
	11/30/2023	3328829	Kutak Rock LLP	legal services thru 11/30/2023	2,189.50
	12/31/2023	3342666	Kutak Rock LLP	legal services thru 12/31/2023	495.50
	01/31/2024	3355477	Kutak Rock LLP	legal services thru 01/31/2024	359.50
	02/29/2024	3368686	Kutak Rock LLP	legal services thru 02/29/2024	1,087.50
	03/31/2024	3382939	Kutak Rock LLP	legal services thru 03/31/2024	2,467.00
	04/30/2024	3396483	Kutak Rock LLP	legal services thru 04/30/2024	2,552.25
Total 01-1315 · Legal Fees					<u>10,354.75</u>
01-1316 · Legal & Engineering - Extra					
	03/01/2024	230110-004	Agnoli Barber & Brundage Inc	Prep for on-site fieldwork for lake assessments thru 03/01/2024	24,841.00
Total 01-1316 · Legal & Engineering - Extra					<u>24,841.00</u>
01-1320 · Audit Fees					
	06/03/2024	26040	Grau and Associates	fee for FY 2022/2023 audit	4,200.00
Total 01-1320 · Audit Fees					<u>4,200.00</u>

**Winding Cypress CDD
Expenditures
October 2023 through June 2024**

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
01-1321 · Supervisor Fees					
	10/19/2023	PR 10/23/23		Meeting date 10/5 & 10/20 check date 10/23/23 (Petrovsky)	400.00
	11/21/2023	PR 11/22/23		Meeting date 11/2 & 11/16 check date 11/21 /23 (Petrovsky)	400.00
	12/12/2023	PR 12/07/23		Meeting date 12/07/23 check date 12/13/23 (Petrovsky)	200.00
	01/22/2024	PR 01/18/24		Meeting date 01/18/2024 check date 01/23/24 (Petrovsky)	200.00
	02/02/2024	PR 02/01/24		Meeting date 02/01/2024 check date 02/06/24 (Petrovsky)	200.00
	03/25/2024	PR 03/26/24		Meeting date 03/07 and 3/21/2024 check date 03/26/24 (Petrovsky)	400.00
	04/25/2024	PR 04/18/24		Meeting date 04/18/24 check date 04/30/24 (Petrovsky)	200.00
	06/07/2024	PR 04/18/24		Meeting date 06/06/24 check date 06/11/24 (Petrovsky)	200.00
Total 01-1321 · Supervisor Fees					<u>2,200.00</u>
01-1322 · Payroll processing fee					
	10/19/2023	PR 10/23/23		Meeting date 10/5 & 10/20 check date 10/23/23 (Petrovsky)	50.65
	11/21/2023	PR 11/22/23		Meeting date 11/2 & 11/16 check date 11/21 /23 (Petrovsky)	50.65
	12/12/2023	PR 12/07/23		Meeting date 12/07/23 check date 12/13/23 (Petrovsky)	50.65
	01/22/2024	PR 01/18/24		Meeting date 01/18/2024 check date 01/23/24 (Petrovsky)	50.75
	02/02/2024	PR 02/01/24		Meeting date 02/01/2024 check date 02/06/24 (Petrovsky)	50.75
	03/25/2024	PR 03/26/24		Meeting date 03/07 and 3/21/2024 check date 03/26/24 (Petrovsky)	50.75
	04/01/2024			Paymaster fee (Empty payroll to be refunded)	150.00
	04/25/2024	PR 04/18/24		Meeting date 04/18/24 check date 04/30/24 (Petrovsky)	50.75
	06/07/2024	PR 04/18/24		Meeting date 06/06/24 check date 06/11/24 (Petrovsky)	50.75
Total 01-1322 · Payroll processing fee					<u>555.70</u>
01-1323 · Payroll tax expense					
	10/19/2023	PR 10/23/23		Meeting date 10/5 & 10/20 check date 10/23/23(Petrovsky)	30.60
	11/21/2023	PR 11/22/23		Meeting date 11/2 & 11/16 check date 11/21 /23 (Petrovsky)	30.60
	12/12/2023	PR 12/07/23		Meeting date 12/07/23 check date 12/13/23 (Petrovsky)	15.30
	01/22/2024	PR 01/18/24		Meeting date 12/07/23 check date 12/13/23 (Petrovsky)	15.30
	02/02/2024	PR 02/01/24		Meeting date 02/01/2024 check date 02/06/24 (Petrovsky)	15.30
	03/25/2024	PR 03/26/24		Meeting date 03/07 and 3/21/2024 check date 03/26/24 (Petrovsky)	30.60
	04/25/2024	PR 04/18/24		Meeting date 04/18/24 check date 04/30/24 (Petrovsky)	15.30
	06/07/2024	PR 04/18/24		Meeting date 06/06/24 check date 06/11/24 (Petrovsky)	15.30
Total 01-1323 · Payroll tax expense					<u>168.30</u>
01-1330 · Arbitrage Rebate Fee					
	01/11/2024	003259	LLS Tax Solutions Inc	Arbitrage Rebate calc report fee Series 2015	650.00
Total 01-1330 · Arbitrage Rebate Fee					<u>650.00</u>
01-1450 · Insurance					
	10/01/2023	19808	Egis Insurance Advisors LLC	policy# 100123281 10/1/23-10/1/24	6,594.00
Total 01-1450 · Insurance					<u>6,594.00</u>

**Winding Cypress CDD
Expenditures
October 2023 through June 2024**

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
01-1480 · Legal Advertisements					
	10/30/2023	0005987972	Gannett Florida LocaliQ	Notice of Workshop	239.12
	10/30/2023	0005987972	Gannett Florida LocaliQ	Notice of Reg Board Mtg	254.80
	10/30/2023	0005987972	Gannett Florida LocaliQ	FY 23/24 WORKSHOP Schedule	286.16
	10/30/2023	0005987972	Gannett Florida LocaliQ	Notice of Board Mtg	246.96
	11/01/2023	0006064236	Gannett Florida LocaliQ	Notice of Board Mtg	239.12
	01/31/2024	0006199378	Gannett Florida LocaliQ	Notice of Workshop and Board Mtg (January)	173.32
	02/29/2024	0006268790	Gannett Florida LocaliQ	Notice of Workshop	239.12
	03/31/2024	0006334525	Gannett Florida LocaliQ	Notice of Reg Board Mtg	243.04
	04/30/2024	0006396264	Gannett Florida LocaliQ	Notice of Reg Board Mtg	243.04
	04/30/2024	0006396264	Gannett Florida LocaliQ	Notice of Workshop	237.20
Total 01-1480 · Legal Advertisements					2,401.88
01-1512 · Miscellaneous					
	11/30/2023	2023-1633	Special District Services	conference calls	30.63
	11/30/2023	2023-1633	Special District Services	travel	144.10
	12/31/2023	2023-1883	Special District Services	conference calls	91.14
	12/31/2023	2023-1883	Special District Services	travel	144.10
	01/31/2024	2024-0070	Special District Services	conference calls	14.44
	01/31/2024	2024-0070	Special District Services	travel	72.05
	02/29/2024	2024-0193	Special District Services	travel	111.22
	03/31/2024	2024-0431	Special District Services	conference calls	26.00
	03/31/2024	2024-0431	Special District Services	travel	111.22
	04/30/2024	2024-0550	Special District Services	conference calls	42.39
	04/30/2024	2024-0550	Special District Services	travel	222.44
	05/31/2024	2024-0686	Special District Services	conference calls	47.56
	05/31/2024	2024-0686	Special District Services	travel	111.22
	06/30/2024	2024-0809	Special District Services	travel	111.22
Total 01-1512 · Miscellaneous					1,279.73

**Winding Cypress CDD
Expenditures
October 2023 through June 2024**

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
01-1513 · Postage and Delivery					
	10/31/2023	2023-1296	Special District Services	FedEx	54.89
	10/31/2023	2023-1296	Special District Services	postage	8.53
	11/30/2023	2023-1633	Special District Services	FedEx	83.41
	12/13/2023	12-13-23	Collier County Tax Collector,	pro rata share of postage for tax billing	110.56
	12/31/2023	2023-1883	Special District Services	FedEx	37.45
	02/29/2024	2024-0193	Special District Services	FedEx	91.44
	02/29/2024	2024-0193	Special District Services	postage	3.96
	04/02/2024	04/02/2024	Collier County Tax Collector,	pro rata share of postage for tax billing	8.88
	04/30/2024	2024-0550	Special District Services	FedEx	85.02
	05/31/2024	2024-0686	Special District Services	FedEx	26.12
	06/30/2024	2024-0809	Special District Services	FedEx	15.31
Total 01-1513 · Postage and Delivery					525.57
01-1514 · Office Supplies					
	10/31/2023	2023-1296	Special District Services	copier charge	52.20
	11/30/2023	2023-1633	Special District Services	copier charge	30.90
	11/30/2023	2023-1633	Special District Services	meeting books	24.00
	12/31/2023	2023-1883	Special District Services	copier charge	30.90
	12/31/2023	2023-1883	Special District Services	meeting books	32.00
	01/31/2024	2024-0070	Special District Services	copier charge	20.85
	01/31/2024	2024-0070	Special District Services	meeting books	24.00
	02/29/2024	2024-0193	Special District Services	copier charge	30.90
	03/31/2024	2024-0431	Special District Services	copier charge	11.25
	03/31/2024	2024-0431	Special District Services	meeting books	28.00
	04/30/2024	2024-0550	Special District Services	copier charge	53.70
	04/30/2024	2024-0550	Special District Services	meeting books	28.00
	05/31/2024	2024-0686	Special District Services	copier charge	19.80
	05/31/2024	2024-0686	Special District Services	meeting books	28.00
	06/30/2024	2024-0809	Special District Services	copier charge	53.55
	06/30/2024	2024-0809	Special District Services	meeting books	32.00
Total 01-1514 · Office Supplies					500.05
01-1540 · Dues, License & Subscriptions					
	10/02/2023	89181	Department of Economic Opportunity	special district fee FY 23/24	175.00
Total 01-1540 · Dues, License & Subscriptions					175.00

**Winding Cypress CDD
Expenditures
October 2023 through June 2024**

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
01-1550 · Trustee Fees					
	12/22/2023	7167536	US Bank (trustee fees)	Series 2015 12/01/23 - 11/30/24	4,246.25
	02/23/2024	7233539	US Bank (trustee fees)	Series 2019 02/01/2024 - 01/31/2024	4,031.25
Total 01-1550 · Trustee Fees					<u>8,277.50</u>
01-1813 · Preserve Maintenance					
	12/30/2023	CESI-020296	Collier Environmental Services	Annual Maintenance treatment to wetland preserves	75,100.00
Total 01-1813 · Preserve Maintenance					<u>75,100.00</u>
Total Expenditures					<u>178,983.42</u>

**WINDING CYPRESS CDD
TAX COLLECTIONS
2023 - 2024**

#	ID#	Payment From	DATE	FOR	Tax Collect Receipts Gross	Interest Received	Commission Paid	Discount	Net From Tax Collector	O & M Assessment Income (Before Discounts & Fees)	Series 2015 Debt Assessment Income (Before Discounts & Fees)	Series 2019 Debt Assessment Income (Before Discounts & Fees)	O & M Assessment Income (After Discounts & Fees)	Series 2015 Debt Assessment Income (After Discounts & Fees)	Series 2019 Debt Assessment Income (After Discounts & Fees)	Series 2015 Debt Assessment Paid to Trustee	Series 2019 Debt Assessment Paid to Trustee
									\$1,446,860	\$608,957	\$526,216	\$311,687	\$608,957	\$526,216	\$311,687		
									\$1,338,346	\$563,285	\$486,750	\$288,311	\$563,285	\$486,750	\$288,311	\$486,750	\$288,311
1	1	Collier Cty Tax Collector	10/30/23	NAV Taxes	\$ 3,049.94		\$ (57.80)	\$ (160.13)	\$ 2,832.01	\$ 1,283.34	\$ 1,109.60	\$ 657.00	\$ 1,191.56	\$ 1,030.35	\$ 610.10	\$ 1,030.35	\$ 610.10
2	2	Collier Cty Tax Collector	11/06/23	NAV Taxes	\$ 10,399.95		\$ (199.68)	\$ (416.00)	\$ 9,784.27	\$ 4,376.30	\$ 3,783.50	\$ 2,240.15	\$ 4,117.12	\$ 3,559.60	\$ 2,107.55	\$ 3,559.60	\$ 2,107.55
3	3	Collier Cty Tax Collector	11/14/23	NAV Taxes	\$ 146,533.21		\$ (2,813.43)	\$ (5,861.36)	\$ 137,858.42	\$ 61,661.16	\$ 53,308.80	\$ 31,563.25	\$ 58,010.72	\$ 50,152.95	\$ 29,694.75	\$ 50,152.95	\$ 29,694.75
4	4	Collier Cty Tax Collector	11/20/23	NAV Taxes	\$ 216,678.85		\$ (4,160.24)	\$ (8,667.20)	\$ 203,851.41	\$ 91,178.40	\$ 78,827.80	\$ 46,672.65	\$ 85,780.56	\$ 74,161.20	\$ 43,909.65	\$ 74,161.20	\$ 43,909.65
5	5	Collier Cty Tax Collector	11/24/23	NAV Taxes	\$ 100,425.47		\$ (1,928.16)	\$ (4,017.04)	\$ 94,480.27	\$ 42,259.02	\$ 36,534.80	\$ 21,631.65	\$ 39,757.22	\$ 34,371.95	\$ 20,351.10	\$ 34,371.95	\$ 20,351.10
6	6	Collier Cty Tax Collector	12/06/23	NAV Taxes	\$ 779,003.90		\$ (14,956.88)	\$ (31,160.32)	\$ 732,886.70	\$ 327,804.80	\$ 283,401.65	\$ 167,797.45	\$ 308,398.60	\$ 266,624.25	\$ 157,863.85	\$ 266,624.25	\$ 157,863.85
7	7	Collier Cty Tax Collector	12/12/23	NAV Taxes	\$ 57,747.02		\$ (1,111.20)	\$ (2,186.91)	\$ 54,448.91	\$ 24,299.87	\$ 21,008.40	\$ 12,438.75	\$ 22,912.01	\$ 19,808.55	\$ 11,728.35	\$ 19,808.55	\$ 11,728.35
8	8	Collier Cty Tax Collector	12/22/23	NAV Taxes	\$ 14,860.76		\$ (288.30)	\$ (445.83)	\$ 14,126.63	\$ 6,253.36	\$ 5,406.35	\$ 3,201.05	\$ 5,944.33	\$ 5,139.35	\$ 3,042.95	\$ 5,139.35	\$ 3,042.95
9	9	Collier Cty Tax Collector	01/10/24	NAV Taxes	\$ 36,692.17		\$ (711.82)	\$ (1,100.77)	\$ 34,879.58	\$ 15,440.02	\$ 13,348.65	\$ 7,903.50	\$ 14,677.23	\$ 12,689.25	\$ 7,513.10	\$ 12,689.25	\$ 7,513.10
10	Int - 1	Collier Cty Tax Collector	01/10/24	Interest		\$ 1,225.78			\$ 1,225.78	\$ 1,225.78			\$ 1,225.78			\$ -	\$ -
11	10	Collier Cty Tax Collector	02/08/24	NAV Taxes	\$ 27,038.85		\$ (529.97)	\$ (540.78)	\$ 25,968.10	\$ 11,377.90	\$ 9,836.75	\$ 5,824.20	\$ 10,927.25	\$ 9,447.25	\$ 5,593.60	\$ 9,447.25	\$ 5,593.60
12	11	Collier Cty Tax Collector	03/06/24	NAV Taxes	\$ 10,758.94		\$ (213.02)	\$ (107.59)	\$ 10,438.33	\$ 4,527.34	\$ 3,914.10	\$ 2,317.50	\$ 4,392.33	\$ 3,797.50	\$ 2,248.50	\$ 3,797.50	\$ 2,248.50
13	12	Collier Cty Tax Collector	04/05/24	NAV Taxes	\$ 27,211.37		\$ (544.23)		\$ 26,667.14	\$ 11,450.52	\$ 9,899.50	\$ 5,861.35	\$ 11,221.44	\$ 9,701.55	\$ 5,744.15	\$ 9,701.55	\$ 5,744.15
14	Int - 2	Collier Cty Tax Collector	04/05/24	Interest		\$ 163.36			\$ 163.36	\$ 163.36			\$ 163.36			\$ -	\$ -
15									\$ -							\$ -	\$ -
16									\$ -							\$ -	\$ -
17									\$ -							\$ -	\$ -
18									\$ -							\$ -	\$ -
19									\$ -							\$ -	\$ -
20	Costs	Pd To Collier Cty Prop Appraiser		Administrative Costs					\$ -								
21	EF	Collier Cty Tax Collector		Excess Fees					\$ -								
22									\$ -								
					\$1,430,400.43	\$ 1,389.14	\$ (27,514.73)	\$ (54,663.93)	\$ 1,349,610.91	\$ 603,301.17	\$ 520,379.90	\$ 308,108.50	\$ 568,719.51	\$ 490,483.75	\$ 290,407.65	\$ 490,483.75	\$ 290,407.65

Roll: 526,548.00 311,688.00

Assessment Roll = \$1,447,198.34

O&M: 608,962.34
13 Debt: 526,548.00
18 Debt: 311,688.00
1,447,198.34

Note: \$1,446,860, \$608,957, \$526,216 and \$311,687 are 2023/2024 budgeted assessments before discounts and fees.

\$1,338,346, \$563,285, \$486,750 and \$288,311 are 2023/2024 budgeted assessments after discounts and fees.

\$ 1,430,400.43	
\$ 1,389.14	\$ 1,349,610.91
\$ (603,301.17)	\$ (568,719.51)
\$ (520,379.90)	\$ (490,483.75)
\$ (308,108.50)	\$ (290,407.65)
\$ -	\$ -