



**WINDING CYPRESS
COMMUNITY DEVELOPMENT
DISTRICT**

**COLLIER COUNTY
REGULAR BOARD MEETING
OCTOBER 3, 2024
1:00 P.M.**

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

www.windingcypresscdd.org

561.630.4922 Telephone

877.SDS.4922 Toll Free

561.630.4923 Facsimile

AGENDA
WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
Clubhouse at Winding Cypress
7180 Winding Cypress Drive
Naples, Florida 34114
REGULAR BOARD MEETING
October 3, 2024
1:00 p.m.

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- L. Adjourn

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Winding Cypress Community Development District will hold Regular Meetings in the Clubhouse at Winding Cypress located at 7180 Winding Cypress Drive, Naples, Florida 34114 at 1:00 p.m. on the following dates:

October 3, 2024

November 7, 2024

December 5, 2024

February 6, 2025

March 6, 2025

April 3, 2025

May 1, 2025

June 5, 2025

August 7, 2025

September 4, 2025

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the Districts website or by contacting the District Manager at 941-223-2475 and/or toll free at 1-877-737-4922 prior to the date of the particular meeting.

From time to time one or two Supervisors may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place.

Said meeting(s) may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at 941-223-2475 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

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

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT

www.windingcypresscdd.org

PUBLISH: NAPLES DAILY NEWS 09/24/24

10585870

**WINDING CYPRESS
COMMUNITY DEVELOPMENT DISTRICT
PUBLIC HEARING & REGULAR BOARD MEETING
AUGUST 15, 2024**

A. CALL TO ORDER

The August 15, 2024, Regular Board Meeting of the Winding Cypress Community Development District (the “District”) was called to order at 1:02 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 July 26, 2024, and August 2, 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
Vice Chairman	Alex Petrovsky	Present
Supervisor	Gerard O’Donohue	Present
Supervisor	Patrick Cirello	Present
Supervisor	Paul Ellwood	Present via phone

Also present were the following Staff members:

District Manager	Michelle Krizen	Special District Services, Inc.
District Counsel	Alyssa Willson	Kutak Rock
District Engineer	Ted Tryka	LJA Engineering

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 move the Public Hearing to the end of the meeting.

F. APPROVAL OF MINUTES

1. June 6, 2024, Regular Board Meeting

The minutes of the June 6, 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 June 6, 2024, Regular Board Meeting, as presented.

G. OLD BUSINESS

Supervisor Powell advised that the request for HOA coordination in Lake Bank Remediation had been declined at this time. The CDD Board remains open to the possibility in the future but will continue to move forward with remediation within the CDD boundaries.

H. NEW BUSINESS

1. Discussion Regarding Lake Bank Areas in Greatest Need

Lake Remediation Fall 2024 plans and specs will be going out for responses. The 17 areas identified will be remediated from the easement to the lake. Several of these areas have an existing drain in place and will potentially have a full connection. The responses will be reviewed at the October Board meeting.

2. Consider Authorizing Engineer to Proceed with Lake Bank Repairs

A motion was made by Supervisor Petrovsky, seconded by Supervisor Ciriello and passed unanimously authorizing staff to coordinate, as needed, in order to proceed with sending out all the items for bid.

3. Consider Proposal for Real Estate Attorney

Ms. Willson presented a proposal for an opinion letter from an attorney who specializes in Real Estate. This opinion letter will clearly define the CDD's authority in regard to repairs on property not owned by the CDD.

A recess was declared at 2:17 p.m. to allow the Board some time to review the proposal letter.

The board reconvened the Regular Board Meeting at 2:30 p.m.

The Board would likely need this opinion letter should it seek alternative funding sources. The legal opinion would also clarify the direction in which the Board can proceed for future repairs.

A **motion** was made by Supervisor Ciriello, seconded by Supervisor O'Donohue and passed unanimously approving the proposal from Mahoney Law Group for an opinion letter in regard to repairs on property not owned by the District.

4. Consider Resolution No. 2024-06 – Adopting a Fiscal Year 2024/2025 Meeting Schedule

Resolution No. 2024-06 was presented, entitled:

RESOLUTION NO. 2024-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2024/2025 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

It was noted that this schedule was consistent with the meeting schedule currently adopted with Board meetings being held on the first Thursday of the month and Workshops being held the third Thursday of the month at 1:00 for a total of 18 meetings. The Board has the ability to reschedule, change or cancel meetings as needed.

A **motion** was made by Supervisor Petrovsky, seconded by Supervisor O'Donohue and passed unanimously adopting Resolution No. 2024-06, as presented.

5. Consider Resolution No. 2024-07 – Adopting Goals and Objectives

Resolution No. 2024-07 was presented, entitled:

RESOLUTION 2024-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

Ms. Willson presented the resolution, noting that a new state law had gone into effect requiring that the Board adopt goals and objectives. The Board will be required to report on the goals annually.

A **motion** was made by Supervisor Petrovsky, seconded by Supervisor O'Donohue and passed unanimously adopting Resolution No. 2024-07, as presented.

6. Consider Appointment of Audit Committee and Evaluation Criteria

A **motion** was made by Supervisor O'Donohue, seconded by Supervisor Petrovsky and passed unanimously appointing the entire District Board as the Audit Committee and approving the Evaluation Criteria, as presented.

7. Discussion Regarding Streaming CDD Meetings

The CDD is bound by the Sunshine Law and must ensure ADA compliance. A brief discussion ensued and a consensus was reached to table this item until the next meeting.

The Regular Board Meeting was then recessed and the Public Hearing was opened.

I. PUBLIC HEARING

1. Proof of Publication

Proof of publication was presented that Notice of the Public Hearing had been published in the *Naples Daily News* on July 26, 2024, and August 2, 2024, as legally required.

2. Receive Public Comment on Fiscal Year 2024/2025 Final Budget

There was no public comment on the Fiscal Year 2024/2025 Final Budget.

3. Consider Resolution No. 2024-04 – Adopting a Fiscal Year 2024/2025 Final Budget

Resolution No. 2024-04 was presented, entitled:

**RESOLUTION 2024-04
[FY 2025 APPROPRIATION RESOLUTION]**

THE ANNUAL APPROPRIATION RESOLUTION OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

It was noted that the budget being presented was consistent with the proposed budget previously adopted by the Board with no increase in assessments.

A **motion** was made by Supervisor Ciriello, seconded by Supervisor Petrovsky and passed unanimously adopting Resolution No. 2024-04, as presented.

4. Consider Resolution No. 2024-05 – Adopting a Fiscal Year 2024/2025 Assessment Roll

Resolution No. 2024-05 was presented, entitled:

**RESOLUTION 2024-05
[FY 2025 ASSESSMENT RESOLUTION]**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2025 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Supervisor Ciriello, seconded by Supervisor Petrovsky and passed unanimously adopting Resolution No. 2024-05, as presented.

The Public Hearing was then closed and the Regular Board Meeting was reconvened.

J. ADMINISTRATIVE MATTERS

1. Manager’s Report

The financials were shared with the Board who had no questions at this time.

There was a consensus of the Board to cancel the September meeting. The next meeting will be October 3, 2024.

There will be a vacancy on the Board in November for Seat 4. Remaining consistent with previous vacancies, the CDD will ask the HOA to distribute a letter requesting applicants. Interested applicants should send a letter of interest/resume to the District Manager.

2. Attorney's Report

Ms. Willson reminded the Board of their obligation to complete the ethics training by December 31, 2024.

K. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

David Margulies spoke in favor of streaming meetings.

L. BOARD MEMBER COMMENTS

There were no further comments from the Board Members.

M. ADJOURNMENT

There being no further business to come before the Board, the Regular Board Meeting was adjourned at 3:10 p.m. on a **motion** made by Supervisor Ciriello, seconded by Supervisor Powell and passed unanimously.

Chairman/Vice Chairman

Secretary/Assistant Secretary

Date Approved _____

MEMORANDUM

TO: BOARD OF SUPERVISORS
WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
("DISTRICT")

FROM: ALYSSA WILLSON

DATE: AUGUST 7, 2024

RE: MEETING STREAMING ON THIRD PARTY PLATFORMS AND VARIOUS
CONSIDERATIONS

I would like to provide a short overview of Florida's public meeting requirements and considerations when utilizing a third-party streaming service to allow for virtual meeting viewing. As you are aware many governmental entities allow for streaming of their meetings on a variety of platforms, which may be done in accordance with Florida law. Below are a few items to consider when determining whether to offer streaming of District meetings.

- Impact of technology failure on meeting.
 - Recommend noticing meeting with virtual attendance as convenience only and in the event there are interruptions in internet service or other technical difficulties, the meeting will continue at the physical location regardless of availability of the virtual attendance option. This type of notice will ensure meeting can continue as planned despite a technology failure.
- Whether virtual meeting participation will allow for public participation or simply viewing meeting actions.
 - If virtual participation, District staff will need to ensure for public comment period and ensure meeting can run efficiently. Many governments manage by either allowing viewing only OR requiring public comment registration in advance.
- Impact on District public record requirements.
 - The term "public record" is broadly defined in Section 119.011(11), Florida Statutes, to include "all documents, papers, letters... or other material, **regardless of the physical form**, characteristics, or means of transmission, made or received... **in connection with the transaction of official**

business by any agency.” The nature of the record, rather than the form of the record, determines whether it is a public record subject to Chapter 119, Florida Statutes.

- If a meeting being is recorded it is a public record of the District. Therefore, the District must ensure retained in accordance with its public records retention policy which retains in perpetuity or adopts the statutory minimum retention requirement.
- Americans with Disability Act (“ADA”) considerations.
 - If the meeting is being streamed, the District would have to provide an accommodation, such as providing closed captioning or screen reader compatibility, upon request. The District meeting notice provides information for requesting accommodations in advance of the meeting. Recommend reviewing potential accommodations with streaming platforms in advance.
 - If the meeting is posted and available for viewing on a government website or third-party website certain ADA requirements must be met. Recommend working with an ADA consultant to ensure meeting the requirements in an cost-effective manner as possible or alternatively not allowing posting the meeting video. *See Nat'l Ass'n of the Deaf v. Florida*, 318 F. Supp. 3d 1338 (S.D. Fla. 2018).¹ Additionally, the Federal Register published the Department of Justice’s final rule updating its regulations for Title II of the ADA which is applicable to state and local governments, including special districts, specifically. The final rule has specific requirements about how to ensure web content is accessible. Information on the rule is available at <https://www.ada.gov/resources/2024-03-08-web-rule/#top>. Special districts must comply with all aspects of the rule by April 26, 2027. The rule requires public entities comply with the Web Content Accessibility Guidelines (“WCAG”) 2.1 Level AA success criteria and conformance requirements by such timeframe. If posting any videos recommend ensuring compliance with such requirements now to avoid having to audit website for removal of non-compliant information or having to update such files.

I hope you find this information helpful in determining whether to stream future meetings and how to ensure compliance with statutory requirements. In sum doing so would increase public

¹ Advising if videos are posted on a local government’s website, they should have captions unless doing so would constitute an undue burden. The local government must respond to requests for access with “reasonable modifications” that would not fundamentally alter the nature of the service provided. However, a local government need not go to extreme lengths or expense to provide accessible content.

access but may also increase liability from an access and record-keeping standpoint. Posting videos of meeting in a manner compliant with ADA requirements may also incur an additional cost to the District as well.

RESOLUTION 2024-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT REGARDING THE AWARD OF A CONSTRUCTION CONTRACT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Winding Cypress Community Development District (the “District”), is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, to plan, construct, install, acquire, finance, manage and operate public improvements including but not limited to the stormwater management system for lands within the District; and

WHEREAS, the District has solicited responses from contractors interested in providing construction services related to the lake bank restoration project (the “Project”); and

WHEREAS, the District has received and evaluated bids from five (5) contractors interested in providing services (the “Bids”); and

WHEREAS, DN Higgins, Earth Tech Enterprises, Jensen Underground Utilities, Inc., Quality Enterprises, Seabreeze Erosion Solutions submitted responsive bids for the services (the “Contractor”); and

WHEREAS, in the best interest of the District, the Board desires to award a contract to Earth Tech.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. All of the representations, findings and determinations contained within the recitals stated above are recognized as true and accurate and are expressly incorporated into this Resolution.

SECTION 2. The _____ response submitted by the _____ is the response which best serves the interests of the District.

SECTION 3. _____ shall be awarded a contract for its construction services for the Project.

SECTION 4. The Chairman, or in the Chairman’s absence the Vice-Chairman, and District Staff are hereby authorized to give notice of this award to all responses to the extent required by law and to proceed with the execution of a contract with the selected respondent in substantially similar form as that attached hereto as **Exhibit A**. Furthermore, in the event

necessary, the Chairman, or in the Chairman's absence the Vice-Chairman, and District Staff are hereby authorized to execute necessary governmental applications or permitting items pertaining to the Project upon approval of District Engineer and District Counsel.

SECTION 5. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 6. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 3rd day of October, 2024.

ATTEST:

**BOARD OF SUPERVISORS OF THE
WINDING CYPRESS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson/ Vice-Chairperson

Exhibit A: Form of Agreement

**AGREEMENT BETWEEN THE WINDING CYPRESS COMMUNITY
DEVELOPMENT DISTRICT AND _____
FOR POND MAINTENANCE AND REPAIR SERVICES**

This Agreement (“Agreement”) is made and entered into this _____ day of _____ 2023, by and between:

Winding Cypress Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Collier County, Florida, and whose mailing address is 2501A Burns Road, Palm Beach Gardens, Florida 33410 (the “District”); and

_____, a _____, with a mailing address of _____
 (“Contractor,” together with District the “Parties”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* (the “Act”); and

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District has a need to retain an independent contractor to provide pond maintenance and repair services; and

WHEREAS, Contractor submitted a proposal and represents that it is licensed and qualified to provide pond maintenance and repair services to the District and has agreed to provide to the District those services identified in **Exhibit A**, attached hereto and incorporated by reference herein (“Services”); and

WHEREAS, the District and Contractor warrant and agree that they have all right, power and authority to enter into and be bound by this Agreement.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

SECTION 1. INCORPORATION OF RECITALS. The recitals stated above are true and correct and by this reference are incorporated by reference as a material part of this Agreement.

SECTION 2. DUTIES. District agrees to use Contractor to provide the Services in accordance with the terms of this Agreement. The duties, obligations, and responsibilities of the Contractor are described herein and in **Exhibit A** hereto.

- A. Contractor shall provide pond maintenance and repair services, as described in **Exhibit A**. The Services shall include any effort specifically required by this Agreement, **Exhibit A**, reasonably necessary to allow the District to receive the maximum benefit of all of the Services and items described herein and demonstrated in **Exhibits A**, including but not limited to, the repair, construction, installation, and all materials reasonably necessary. To the extent any of the provisions of this Agreement are in conflict with the provisions of **Exhibit A**, this Agreement controls.
- B. Services shall commence upon written direction of the District's designee, whom shall be the District Engineer and be completed within ____ (____) calendar days of execution of this Agreement, unless extended in writing by the District in its sole discretion or terminated earlier in accordance with Section 13 herein.
- C. This Agreement grants to Contractor the right to enter the lands that are subject to this Agreement, for those purposes described in this Agreement, and Contractor hereby agrees to comply with all applicable laws, rules, and regulations.
- D. Contractor shall perform all Services in a neat and workmanlike manner. In the event the District in its sole determination, finds that the work of Contractor is not satisfactory to District, District shall have the right to immediately terminate this Agreement and will only be responsible for payment of work satisfactorily completed and for materials actually incorporated into the Services.
- E. Contractor shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services.
- F. Contractor shall report directly to the District Manager. Contractor shall use all due care to protect the property of the District, its residents and landowners from damage. Contractor agrees to repair any damage resulting from Contractor's activities and work within twenty-four (24) hours.
- G. Contractor shall keep the premises and surrounding area free from accumulation of waste materials or rubbish caused by operations under the Agreement. At completion of the Services, the Contractor shall remove from the site waste materials, rubbish, tools, construction equipment, machinery and surplus materials. If the Contractor fails to clean up as provided herein, the District may do so, and the cost thereof shall be charged to the Contractor.

SECTION 3. COMPENSATION, PAYMENT, AND RETAINAGE.

- A. The District shall pay Contractor _____ Dollars (\$ _____ .00) for the Services as identified in **Exhibit A** attached hereto and incorporated herein by

reference. Contractor shall invoice the District for the Services pursuant to the terms of this Agreement. The District shall provide payment within forty-five (45) days of receipt of the invoices, or as otherwise provided for under the Local Government Prompt Payment Act, Sections 218.70 et seq., Florida Statutes. Each invoice will include such supporting information as the District may reasonably require the Contractor to provide. Such amounts include all materials and labor provided for in **Exhibit A** and all items, labor, materials, or otherwise, to provide the District the maximum benefits of the Services.

- B.** If the District should desire additional work or services, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the Parties shall agree in writing to an addendum, addenda, or change order(s) to this Agreement. The Contractor shall be compensated for such agreed additional work or services based upon a payment amount acceptable to the parties and agreed to in writing.
- C.** The District may require, as a condition precedent to making any payment to the Contractor, that all subcontractors, material men, suppliers or laborers be paid and require evidence, in the form of lien releases or partial waivers of lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that the Contractor provide an Affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from the Contractor, in a form satisfactory to the District, that any indebtedness of the Contractor, as to services to the District, has been paid and that the Contractor has met all of the obligations with regard to the withholding and payment of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

SECTION 4. WARRANTY. The Contractor warrants to the District that all materials furnished under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects, and will conform to the standards and practices for projects of similar design and complexity in an expeditious and economical manner consistent with the best interest of the District. In addition to all manufacturer warranties for materials purchased for purposes of this Agreement, all Services provided by the Contractor pursuant to this Agreement shall be warranted for two (2) years from the date of acceptance of the Services by the District. Contractor shall replace, or repair warranted items to the District's satisfaction and in the District's discretion. Neither final acceptance of the Services, nor final payment therefore, nor any provision of the Agreement shall relieve Contractor of responsibility for defective or deficient materials or Services. If any of the materials or Services are found to be defective, deficient or not in accordance with the Agreement, Contractor shall correct, remove and replace it promptly after receipt of a written notice from the District and correct and pay for any other damage resulting therefrom to District property or the property of landowners within the District.

SECTION 5. INSURANCE.

- A.** The Contractor shall maintain throughout the term of this Agreement the following insurance:
- (1)** Worker's Compensation Insurance in accordance with the laws of the State of Florida.
 - (2)** Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than \$1,000,000 combined single limit bodily injury and property damage liability, and covering at least the following hazards:
 - (i)** Independent Contractors Coverage for bodily injury and property damage in connection with any subcontractors' operation.
 - (3)** Employer's Liability Coverage with limits of at least \$1,000,000 (one million dollars) per accident or disease.
 - (4)** Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.
- B.** The District, its staff, consultants and supervisors shall be named as additional insured. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.
- C.** If the Contractor fails to have secured and maintained the required insurance, the District has the right but not the obligation to secure such required insurance in which event the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

SECTION 6. INDEMNIFICATION.

- A.** Contractor agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District,

or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the Services to be performed by Contractor, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. Additionally, nothing in this Agreement requires Contractor to indemnify the District for the District's percentage of fault if the District is adjudged to be more than 50% at fault for any claims against the District and Contractor as jointly liable parties; however, Contractor shall indemnify the District for any and all percentage of fault attributable to Contractor for claims against the District, regardless of whether the District is adjudged to be more or less than 50% at fault. Contractor further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statute.

- B.** Obligations under this Section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, and paralegal fees, expert witness fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest, expenses, damages, penalties, fines, or judgments against the District.

SECTION 7. LIMITATIONS ON GOVERNMENTAL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

SECTION 8. COMPLIANCE WITH GOVERNMENTAL REGULATION. The Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances. If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

SECTION 9. LIENS AND CLAIMS. The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim

or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving of notice of termination.

SECTION 10. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

SECTION 11. CUSTOM AND USAGE. It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

SECTION 12. SUCCESSORS. This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement.

SECTION 13. TERMINATION. The District agrees that the Contractor may terminate this Agreement with cause by providing thirty (30) days' written notice of termination to the District stating a failure of the District to perform according to the terms of this Agreement; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that the District may terminate this Agreement immediately for cause by providing written notice of termination to the Contractor. The District shall provide thirty (30) days' written notice of termination without cause. Upon any termination of this Agreement, the Contractor shall be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor.

SECTION 14. PERMITS AND LICENSES. All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

SECTION 15. ASSIGNMENT. Neither the District nor the Contractor may assign this Agreement without the prior written approval of the other. Any purported assignment without such approval shall be void.

SECTION 16. INDEPENDENT CONTRACTOR STATUS. In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor

employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 17. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 18. ENFORCEMENT OF AGREEMENT. In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees, paralegal fees and expert witness fees and costs for trial, alternative dispute resolution, or appellate proceedings.

SECTION 19. AGREEMENT. This instrument shall constitute the final and complete expression of this Agreement between the Parties relating to the subject matter of this Agreement. None of the provisions of **Exhibit A** shall apply to this Agreement and **Exhibit A** shall not be incorporated herein, except that **Exhibit A** is applicable to the extent that it states the scope of services for the labor and materials to be provided under this Agreement.

SECTION 20. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both Parties.

SECTION 21. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the Parties, the Parties have complied with all the requirements of law, and the Parties have full power and authority to comply with the terms and provisions of this Agreement.

SECTION 22. NOTICES. All notices, requests, consents and other communications under this Agreement ("Notice" or "Notices") shall be in writing and shall be hand delivered, mailed by First Class Mail, postage prepaid, or sent by overnight delivery service, to the Parties, as follows:

A. If to District:	Winding Cypress Community Development District 2501A Burns Road Palm Beach Gardens, Florida 33410 Attn: District Manager
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With a copy to:	Kutak Rock LLP 107 West College Avenue Tallahassee, Florida 32301
------------------------	---

Attn: District Counsel

B. If to the Contractor:

Attn: _____

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Contractor may deliver Notices on behalf of the District and the Contractor. Any party or other person to whom Notices are to be sent or copied may notify the Parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the Parties and addressees set forth in this Agreement.

SECTION 23. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the Parties hereto and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the Parties hereto any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the Parties hereto and their respective representatives, successors, and assigns.

SECTION 24. CONTROLLING LAW AND VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. All actions and disputes shall be brought in the proper court and venue, which shall be Collier County, Florida.

SECTION 25. COMPLIANCE WITH PUBLIC RECORDS LAWS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **Michelle Krizen** ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Contractor does not transfer the records to

the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 2501A BURNS ROAD, PALM BEACH GARDENS, FLORIDA 33410; (561) 630-4922; MKRIZEN@SDSINC.ORG.

SECTION 26. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

SECTION 27. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

SECTION 28. COUNTERPARTS. This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document. Additionally, the parties acknowledge and agree that the Agreement may be executed by electronic signature, which shall be considered an original signature for all purposes and shall have the same force and effect as an original signature. Without limitation, "electronic signature" shall include faxed versions of an original signature, electronically- scanned and transmitted versions (e.g. via PDF) of an original signature, or signatures created in a digital format.

SECTION 29. SCRUTINIZED COMPANIES STATEMENT. Contractor certifies that it is not in violation of section 287.135, *Florida Statutes*, and is not prohibited from doing business with the District under Florida law, including but not limited to Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria, or is

now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.

SECTION 30. E-VERIFY. The Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

If the Contractor anticipates entering into agreements with a subcontractor for the Work, Contractor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Contractor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), *Florida Statutes*, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

SECTION 31. COMPLIANCE WITH SECTION 20.055, FLORIDA STATUTES. The Contractor agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.

[Signatures on next page]

IN WITNESS WHEREOF, the parties hereto have signed this Agreement on the day and year first written above.

Attest:

**WINDING CYPRESS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson / Vice Chairperson,
Board of Supervisors

a _____

(Signature of Witness)

By: _____
Print: _____
Its: _____

Exhibit A: Scope of Services

Exhibit A

Scope of Services

Stephanie M. Cua
Senior Counsel
Rachael L. Greenstein
Shareholder
Jessica Paz Mahoney
Managing Shareholder
Board Certified in Real Estate Law
Payton A. Strzalka
Associate



2240 Belleair Road, Suite 210
Clearwater, Florida 33764
www.mlawgrouppa.com

Telephone: 727.536.8003
Facsimile: 727.536.7270

Sender's e-mail:
scua@mlawgrouppa.com

MEMORANDUM

TO: Barbara Bonn Powell, Chair, Winding Cypress Community Development District and
Alyssa C. Willson, District Counsel for Winding Cypress Community Development District

FROM: Stephanie M. Cua, Esq.

DATE: September 10, 2024

RE: Winding Cypress Community Development District ("**District**") Easement Analysis

I. Background

At the request of the Board of Directors of the District, LJA Engineering, Inc. prepared that certain Lake Erosion Assessment dated April 18, 2024 (the "**Engineer's Report**") in order to address erosion issues affecting the banks of certain lakes that serve as part of the stormwater drainage system for Winding Cypress (the "**Community**") and present various drainage remediation options for the District's consideration. According to the Engineer's Report, the preferred solution requires the installation and maintenance of drainage improvements outside of the District's existing 20-foot lake maintenance easement areas and upon privately owned lots in the Community.

Pursuant to your request, this Memorandum is being furnished to provide an analysis on certain easement rights granted in favor of the District pursuant to the governing documents for Winding Cypress Homeowners Association, Inc. ("**Association**"). This firm has only reviewed those documents and matters summarized in this Memorandum. We do not assume the obligation to obtain and/or review any documents or matters not set forth in this Memorandum.

In preparing this Memorandum, we have relied solely upon our examination of the following documents, all recorded in the Public Records of Collier County, Florida (the "**County**"):

- (1) Declaration of Covenants Conditions and Restrictions for Winding Cypress ("**Original Declaration**") recorded in Official Records Book 5097, Page 2640.
- (2) Amended and Restated Declaration of Covenants, Conditions and Restrictions for Winding Cypress ("**Amended Declaration**") recorded in Official Records Book 6330, Page 3384.
- (3) The following plats for the Community:
 - a. Winding Cypress Phase One, as per plat recorded in Plat Book 57, Page 89.
 - b. Winding Cypress Phase 2, as per plat thereof recorded in Plat Book 60, Page 73.
 - c. Winding Cypress Phase 2 Replat, as per plat thereof recorded in Plat Book 62, Page 54.
 - d. Winding Cypress Phase 2C, as per plat thereof recorded in Plat Book 60, Page 22.
 - e. Winding Cypress Phase 3, as per plat thereof recorded in Plat Book 65, Page 23.

Capitalized terms used in this Memorandum, which are not otherwise defined herein, are assumed to have the meaning ascribed to such terms in the Amended Declaration.

II. Governing Law

Typically, an easement is expressly created by written agreement, deed, or other legal instrument, which writing shows the intention to create a servitude on a sufficiently identifiable estate.¹ An easement may be “appurtenant,” such that the easement burdens a particular parcel of land (i.e., the servient estate) for the benefit of a particular piece of land (i.e. the dominant estate), or an easement may be “in gross,” such that the benefit attaches to a person, not to land ownership.²

In Florida, it is common practice for a developer of real property to first create easements upon property which they currently own before its division and sale.³ In order to reiterate and clarify the longstanding rule, the Florida legislature recently enacted Florida Statute Section 704.09, which provides that “[a]n owner of real property may create an easement, servitude, or other interest in the owner’s real property, notwithstanding that the owner owns all of the affected real property.”⁴

III. Application/Analysis

Assuming DiVosta Homes, L.P., a Delaware limited liability partnership, as “**Developer**” under the Original Declaration, owned fee simple title to the real property to be developed as the Community at the time the Original Declaration was recorded, then the Developer had the right, as owner, to create easements, servitudes or other interests in its own property by written instrument in the form of the Original Declaration, in accordance with Florida Statute Section 704.09.

Under Section 2.1 of the Original Declaration, the Developer granted the District broad easement rights in connection with the District’s property and facilities as follows:

The Developer hereby grants, and every Parcel and the Common Area is hereby burdened, with perpetual, non-exclusive easements to the extent reasonably necessary for ingress, egress, and access to, and installation, maintenance, repair and replacement of, property and facilities of the [District]. Any damage resulting from the exercise of this easement shall promptly be repaired by, and at the expense of the person exercising the easement.

Additionally, in Section 2.1 of the Amended Declaration, the Association reaffirms the Developer’s grant of the above referenced easement rights in favor of the District under the Original Declaration. “Parcel” or “Parcels” are broadly defined in both the Original Declaration and Amended Declaration to include any platted lots.⁵

The Plats also show Lake Maintenance Easements in favor of the Association along the rear ten (10) feet of lots that abut a lake. The Association appears to have assigned these easement rights to the District in the past, but it appears the assignment was limited to Winding Cypress Phase One.⁶

Assuming title to the lakes that require remediation have been conveyed to the District, the broad grant of easement rights in favor of the District under Section 2.1 of the Original Declaration, as reaffirmed by the

¹ 1 Florida Real Property Sales Transactions § 10.2 (2024).

² 4 Florida Real Estate Transactions § 110.10 (2024).

³ HB 799, House of Representatives Staff Final Bill Analysis, Easements Affecting Real Property Owned by Same Owner (June 27, 2024).

⁴ Fla. Stat. § 704.09.

⁵ Section 1.17, Original Declaration.

⁶ Non-Exclusive Grant and Assignment of Easements, recorded in Official Records Book 5231, Page 2383, of the Public Records of the County.

Association in the Amended Declaration, are sufficient for the District to enter upon privately owned lots located adjacent to such lakes for the purpose of installing additional drainage facilities to serve the CDD's facilities. Additionally, to the extent any lakes require remediation in other phases of the Community, the Association should also execute and record an assignment of the platted Lake Maintenance Easement rights for such phase, similar to the Non-Exclusive Grant and Assignment of Easements that was recorded for Winding Cypress Phase One.

This memorandum has been prepared by this firm for the internal use of the addressees only. The information contained herein is based on information made available to or obtained by this firm as of the date hereof and may not be relied upon in the event of any change of facts, circumstances or laws affecting these matters. This summary is not an opinion of title and is not exhaustive of all matters or issues affecting or which should be examined relative to the Engineer's Report and does not replace the information and/or evaluations being provided by other consultants. We do not assume any obligation to update this memorandum based on new or additional information provided or received after the date of this memorandum, unless specifically requested to do so by the District.

PREPARED BY AND RETURN TO:

Alyssa C. Willson, Esquire
KUTAK ROCK LLP
107 West College Avenue
Tallahassee, Florida 32301

NON-EXCLUSIVE GRANT AND ASSIGNMENT OF EASEMENTS

THIS ASSIGNMENT OF EASEMENTS is executed as of this ____ day of _____, 2024, by **WINDING CYPRESS HOMEOWNERS ASSOCIATION, INC.**, a Florida not-for-profit corporation, whose address is c/o Seacrest Southwest, 1044 Castello Drive, Suite 206, Naples, Florida 34103 (hereinafter called “Assignor”), in favor of **WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government organized under Chapter 190, Florida Statutes, whose address is 2501A Burns Road, Palm Beach Gardens, Florida 33410 (hereinafter called “Assignee”).

WITNESSETH:

That Assignor, for and in consideration of the sum of \$10.00 and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, transfers, and assigns to Assignee the following easements, viz:

ALL DRAINAGE EASEMENTS (D.E.) AND LAKE MAINTENANCE EASEMENTS (L.M.E.) INDICATED ON THE PLAT OF WINDING CYPRESS PHASE TWO, AS RECORDED IN PLAT BOOK 60, PAGES 73 THROUGH 84, OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA, FOR THE PURPOSES OF DRAINAGE AND STORMWATER MANAGEMENT, AS WELL AS FOR THE INSTALLATION AND MAINTENANCE OF SAID FACILITIES.

ALL DRAINAGE EASEMENTS (D.E.) AND LAKE MAINTENANCE EASEMENTS (L.M.E.) INDICATED ON THE PLAT OF WINDING CYPRESS PHASE 2 REPLAT, AS RECORDED IN PLAT BOOK 62, PAGES 54 THROUGH 58, OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA, FOR THE PURPOSES OF DRAINAGE AND STORMWATER MANAGEMENT, AS WELL AS FOR THE INSTALLATION AND MAINTENANCE OF SAID FACILITIES.

ALL DRAINAGE EASEMENTS (D.E.) AND LAKE MAINTENANCE EASEMENTS (L.M.E.) INDICATED ON THE PLAT OF WINDING CYPRESS PHASE 2C, AS RECORDED IN PLAT BOOK 60, PAGES 22 THROUGH 28, OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA, FOR THE PURPOSES OF DRAINAGE AND STORMWATER MANAGEMENT, AS WELL AS FOR THE INSTALLATION AND MAINTENANCE OF SAID FACILITIES.

ALL DRAINAGE EASEMENTS (D.E.) AND LAKE MAINTENANCE EASEMENTS (L.M.E.) INDICATED ON THE PLAT OF WINDING CYPRESS PHASE 3, AS RECORDED IN PLAT BOOK 65, PAGES 23 THROUGH 31, OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA, FOR THE PURPOSES OF DRAINAGE AND STORMWATER MANAGEMENT, AS WELL AS FOR THE INSTALLATION AND MAINTENANCE OF SAID FACILITIES.

This Assignment of Easements shall be for the use and benefit of both Assignee and its successors and assigns.

The easement rights granted and assigned herein are not exclusive to Assignee, and Assignor shall be permitted to continue its use of said easements, so long as such use does not unduly interfere with Assignee's use of said easements.

IN WITNESS WHEREOF, Assignor has hereunto set its hand and seal the day and year first above written.

[SIGNATURES BEGIN ON THE FOLLOWING PAGE]

Signed, sealed and delivered
in the presence of:

Witnesses:

**WINDING CYPRESS HOMEOWNERS
ASSOCIATION, INC., a Florida not-for-
profit corporation**

(Signature)

Name: _____

Address: _____

(Signature)

Name: _____

Title: _____

(Signature)

Name: _____

Address: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical
presence or ☐ online notarization, this _____ day of _____, 2024, by
_____ as _____ of the Winding Cypress
Homeowners Association, Inc., a Florida not-for-profit corporation, on behalf of the corporation.
He/She is ☐ personally known to me, or ☐ has produced _____ as
identification and did take an oath.

NOTARY PUBLIC

Print or Stamp Name

My Commission Expires: _____

(NOTARY SEAL)

Winding Cypress
Community Development District

**Financial Report For
September 2024**

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

	Annual Budget 10/1/23 - 9/30/24	Actual Sep-24	Year To Date Actual 10/1/23 - 9/30/24
REVENUES			
O & M (Operation & Maintenance) Assessments	608,957	0	610,848
Debt Assessments (2015)	526,216	0	526,548
Debt Assessments (2019)	311,687	0	311,688
Other Revenue	0	0	0
Interest Income - Operating	1,500	0	20,383
Interest Income - Preserve Areas	0	0	30,680
TOTAL REVENUES	\$ 1,448,360	\$ -	\$ 1,500,147
EXPENDITURES			
Administrative Expenditures			
Supervisor Fees	12,000	0	2,600
Payroll Taxes - Employer	960	0	199
Management	50,000	4,167	50,000
Legal	25,500	0	22,322
Legal & Engineering - Extraordinary	250,000	0	0
Assessment Roll	5,000	5,000	5,000
Audit Fees	4,200	0	4,200
Arbitrage Rebate Fee	650	0	650
Insurance	6,700	0	6,594
Legal Advertisements	4,000	0	4,204
Miscellaneous	725	111	2,197
Postage	300	14	676
Office Supplies	575	75	666
Dues & Subscriptions	175	0	175
Trustee Fee	8,300	0	8,277
Continuing Disclosure Fee	1,000	1,000	1,000
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 370,085	\$ 10,367	\$ 108,760
Maintenance Expenditures			
Engineering/Inspections	20,000	0	6,852
Preserve Maintenance	79,700	0	75,100
Lake Bank Maintenance	75,000	0	0
Lake Remediation	0	0	24,841
Pipe Maintenance	20,000	0	0
TOTAL MAINTENANCE EXPENDITURES	\$ 194,700	\$ -	\$ 106,793
TOTAL EXPENDITURES	\$ 564,785	\$ 10,367	\$ 215,553
REVENUES LESS EXPENDITURES	\$ 883,575	\$ (10,367)	\$ 1,284,594
Bond Payments (2015)	(486,750)	0	(496,527)
Bond Payments (2019)	(288,311)	0	(293,915)
BALANCE	\$ 108,514	\$ (10,367)	\$ 494,152
County Appraiser & Tax Collector Fees	(49,916)	0	(27,859)
Discounts For Early Payments	(58,598)	0	(54,664)
EXCESS/ (SHORTFALL)	\$ -	\$ (10,367)	\$ 411,629
CARRYOVER FROM PRIOR YEAR	0	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (10,367)	\$ 411,629
Operating Account Bank Balance As Of 9/30/24	\$ 477,668.89		
Accounts Payable As Of 9/30/24	\$ 11,208.34		
Accounts Receivable As Of 9/30/24	\$ -		
Lake Remediation Reserve As Of 9/30/24	\$ -		
Available Funds As Of 9/30/24	\$ 466,460.55		

Preserve Areas Bank Account As Of 9/30/24	\$ 804,124.33
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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 September 2024

	Oct 23 - Sept 24	23/24 Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01-3300 • O&M Assessments	610,848.16	608,957.00	1,891.16	100.31%
01-3810 • Debt Assessments (2015)	526,548.05	526,216.00	332.05	100.06%
01-3811 • Debt Assessments (2019)	311,688.25	311,687.00	1.25	100.0%
01-3820 • Debt Assess-Pd To Trustee-2015	-496,527.05	-486,750.00	-9,777.05	102.01%
01-3821 • Debt Assess-Pd To Trustee-2019	-293,914.95	-288,311.00	-5,603.95	101.94%
01-3830 • Assessment Fees	-27,859.65	-49,916.00	22,056.35	55.81%
01-3831 • Assessment Discounts	-54,663.93	-58,598.00	3,934.07	93.29%
01-9410 • Interest Income (GF)	20,383.23	1,500.00	18,883.23	1,358.88%
01-9411 • Interest income - preserve acct	30,679.87	0.00	30,679.87	100.0%
Total Income	627,181.98	564,785.00	62,396.98	111.05%
Expense				
01-1310 • Engineering	6,852.00	20,000.00	-13,148.00	34.26%
01-1311 • Management Fees	49,999.92	50,000.00	-0.08	100.0%
01-1315 • Legal Fees	22,322.18	25,500.00	-3,177.82	87.54%
01-1316 • Legal & Engineering - Extra	0.00	250,000.00	-250,000.00	0.0%
01-1318 • Assessment/Tax Roll	5,000.00	5,000.00	0.00	100.0%
01-1320 • Audit Fees	4,200.00	4,200.00	0.00	100.0%
01-1321 • Supervisor Fees	2,600.00	12,000.00	-9,400.00	21.67%
01-1323 • Payroll tax expense	198.90	960.00	-761.10	20.72%
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	4,203.60	4,000.00	203.60	105.09%
01-1512 • Miscellaneous	2,196.84	725.00	1,471.84	303.01%
01-1513 • Postage and Delivery	675.90	300.00	375.90	225.3%
01-1514 • Office Supplies	665.95	575.00	90.95	115.82%
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	1,000.00	1,000.00	0.00	100.0%
01-1316 - Lake Remediation	24,841.00	0.00	24,841.00	100.0%
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	215,552.79	564,785.00	-349,232.21	38.17%
Net Ordinary Income	411,629.19	0.00	411,629.19	100.0%
Net Income	411,629.19	0.00	411,629.19	100.0%

Winding Cypress Community Development District
Expenditures
October 2023 through September 2024

	Date	Invoice #	Vendor	Memo	Amount
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
	05/31/2024	202417477	LJA Engineering	Engineering thru 5/31/24	2,842.00
	06/28/2024	19216-01-55	J.R. Evans Engineering	general consultation services thru 06/28/2024	350.00
Total 01-1310 · Engineering					6,852.00
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
	07/31/2024	2024-0937	Special District Services	Management Fee - July 2024	4,166.66
	08/31/2024	2024-1063	Special District Services	Management Fee - August 2024	4,166.66
	09/30/2024	2024-1186	Special District Services	Management fee - September 2024	4,166.66
Total 01-1311 · Management Fees					49,999.92
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
	05/31/2024	3411620	Kutak Rock LLP	legal services thru 05/31/2024	7,074.93
	06/30/2024	3424984	Kutak Rock LLP	legal services thru 06/30/2024	1,603.50
	07/31/2024	3439027	Kutak Rock LLP	legal services thru 07/31/2024	3,289.00
Total 01-1315 · Legal Fees					22,322.18
01-1316 · Lake Remediation					
	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 · Lake Remediation					24,841.00
01-1318 · Assessment/Tax Roll					
	09/29/2024	2024-1374	Special District Services	Assessment Roll Preparation 2024	5,000.00
Total 01-1318 · Assessment/Tax Roll					5,000.00

Winding Cypress Community Development District
Expenditures
October 2023 through September 2024

	Date	Invoice #	Vendor	Memo	Amount
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					4,200.00
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
	07/22/2024	PR 07/18/24		Meeting date 07/18/24 check date 07/23/24 (Petrovsky)	200.00
	08/19/2024	PR 08/15/24		Meeting date 08/15/24 check date 08/20/24 (Petrovsky)	200.00
Total 01-1321 · Supervisor Fees					2,600.00
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
	06/05/2024			refund of empty payroll fee	-150.00
	06/07/2024	PR 04/18/24		Meeting date 06/06/24 check date 06/11/24 (Petrovsky)	50.75
	07/22/2024	PR 07/18/24		Meeting date 06/06/24 check date 06/11/24 (Petrovsky)	50.75
	08/19/2024	PR 08/15/24		Meeting date 08/15/24 check date 08/20/24 (Petrovsky)	50.75
Total 01-1322 · Payroll processing fee					507.20
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
	07/22/2024	PR 07/18/24		Meeting date 06/06/24 check date 06/11/24 (Petrovsky)	15.30
	08/19/2024	PR 08/15/24		Meeting date 08/15/24 check date 08/20/24 (Petrovsky)	15.30
Total 01-1323 · Payroll tax expense					198.90

Winding Cypress Community Development District
Expenditures
October 2023 through September 2024

	Date	Invoice #	Vendor	Memo	Amount
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					650.00
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					6,594.00
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
	05/31/2024	0006463495	Gannett Florida LocaliQ	Notice of Reg Board Mtg	245.04
	05/31/2024	0006463495	Gannett Florida LocaliQ	Notice of Qualifying Period	229.36
	05/31/2024	0006463495	Gannett Florida LocaliQ	Notice of Reg Board Mtg	245.04
	07/31/2024	0006583279	Gannett Florida LocaliQ	Notice of Reg Board Mtg	241.12
	08/31/2024	0006641106	Gannett Florida LocaliQ	Notice of PH & Reg Board Mtg	553.00
	08/31/2024	0006641106	Gannett Florida LocaliQ	RFP for Annual Audit Services	288.16
Total 01-1480 · Legal Advertisements					4,203.60
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
	07/31/2024	2024-0937	Special District Services	travel	111.22
	07/31/2024	2024-0937	Special District Services	conference calls	49.16
	08/31/2024	2024-1063	Special District Services	travel	111.22
	08/31/2024	2024-1063	Special District Services	conference calls	27.09
	09/30/2024	2024-1186	Special District Services	travel	111.22
Total 01-1512 · Miscellaneous					1,689.64

Winding Cypress Community Development District
Expenditures
October 2023 through September 2024

	Date	Invoice #	Vendor	Memo	Amount
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
	07/31/2024	2024-0937	Special District Services	FedEx	56.27
	08/31/2024	2024-1063	Special District Services	FedEx	79.71
	09/30/2024	2024-1186	Special District Services	postage	14.35
Total 01-1513 · Postage and Delivery					675.90
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
	07/31/2024	2024-0937	Special District Services	copier charge	14.25
	07/31/2024	2024-0937	Special District Services	meeting books	28.00
	08/31/2024	2024-1063	Special District Services	copier charge	20.70
	08/31/2024	2024-1063	Special District Services	meeting books	28.00
	09/30/2024	2024-1186	Special District Services	copier charges	46.95
	09/30/2024	2024-1186	Special District Services	meeting books	28.00
Total 01-1514 · Office Supplies					665.95

Winding Cypress Community Development District
Expenditures
October 2023 through September 2024

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
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
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					8,277.50
01-1743 · Continuing Disclosure Fee					
	09/28/2024	2024-1292	Special District Services	Continuing Disclosure Fee - Fiscal Year 2023/2024 Series 2015	500.00
	09/28/2024	2024-1292	Special District Services	Continuing Disclosure Fee - Fiscal Year 2023/2024 Series 2019	500.00
Total 01-1743 · Continuing Disclosure Fee					1,000.00
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					75,100.00
Total Expenditures					215,552.79

**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	13	Collier Cty Tax Collector	05/08/24	NAV Taxes/Interest	\$ 5,352.97	\$ 104.94	\$ (109.16)		\$ 5,348.75	\$ 2,357.41	\$ 1,947.45	\$ 1,153.05	\$ 2,311.45	\$ 1,907.75	\$ 1,129.55	\$ 1,907.75	\$ 1,129.55
16	14	Collier Cty Tax Collector	06/10/24	NAV Taxes/Interest	\$ 3,498.98	\$ 104.97	\$ (72.08)		\$ 3,531.87	\$ 1,577.30	\$ 1,272.95	\$ 753.70	\$ 1,546.92	\$ 1,246.75	\$ 738.20	\$ 1,246.75	\$ 738.20
17	15	Collier Cty Tax Collector	06/18/24	NAV Taxes/Interest (TC)	\$ 7,945.96	\$ 238.38	\$ (163.68)		\$ 8,020.66	\$ 3,563.59	\$ 2,947.75	\$ 1,673.00	\$ 3,492.31	\$ 2,888.80	\$ 1,639.55	\$ 2,888.80	\$ 1,639.55
18	Int - 3	Collier Cty Tax Collector	07/05/24	Interest		\$ 48.69			\$ 48.69	\$ 48.69			\$ 48.69			\$ -	\$ -
19									\$ -								
20									\$ -								
21									\$ -								
22									\$ -								
					\$1,447,198.34	\$ 1,886.12	\$ (27,859.65)	\$ (54,663.93)	\$ 1,366,560.88	\$ 610,848.16	\$ 526,548.05	\$ 311,688.25	\$ 576,118.88	\$ 496,527.05	\$ 293,914.95	\$ 496,527.05	\$ 293,914.95

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

Tax Collections
100.00%

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.

\$ 1,447,198.34	
\$ 1,886.12	\$ 1,366,560.88
\$ (610,848.16)	\$ (576,118.88)
\$ (526,548.05)	\$ (496,527.05)
<u>\$ (311,688.25)</u>	<u>\$ (293,914.95)</u>
\$ -	\$ -