WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT

COLLIER COUNTY

REGULAR BOARD MEETING
NOVEMBER 7, 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
November 7, 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. October 3, 2024 Regular Board Meeting Minutes……Page 2
G. Old Business
   1. Update on Fall 2024 Lake Bank Project
   2. Update Regarding Interim Message to Homeowners Regarding Remediation on Private Plats…..Page 7
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K. Comments from the Public
L. Board Members Comments
M. Adjourn

Publication Date
2024-10-30

Subcategory
Miscellaneous Notices

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 November 7, 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
No.10707055 Oct. 30, 2024

WINDING CYPRESS
COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING
OCTOBER 3, 2024

A. CALL TO ORDER

The October 3, 2024, Regular Board Meeting of the Winding Cypress Community Development District (the "District") was called to order at 1:00 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 September 24, 2024, as part of the District's Fiscal Year 2024/2025 Meeting Schedule, 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 as of 1:04 p.m.

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

Supervisor Petrovsky requested the addition of Asking the HOA to Provide a Polling Place to the agenda. After a discussion, the item was not added since there was a full agenda and the Board had not had time to research the matter.

F. APPROVAL OF MINUTES

1. August 15, 2024, Public Hearing & Regular Board Meeting

The minutes of the August 15, 2024, Public Hearing & Regular Board Meeting were presented for consideration.

A **motion** was made by Supervisor Powell, seconded by Supervisor Ciriello and passed unanimously approving the minutes of the August 15, 2024, Public Hearing & Regular Board Meeting, as presented.

G. OLD BUSINESS

1. Discussion Regarding Streaming District Meetings

At the August 15, 2024, meeting, a memo was shared with the Supervisors regarding the streaming of District meetings. At that time, the Board decided to table this discussion until today's meeting to allow the Board and Staff additional time to gather more information.

The HOA agreed that the District could use the equipment to host the Zoom meetings, however the District would need to provide the laptop and additional Staff to operate the equipment during the meetings.

A discussion ensued after which Chairperson Powell requested that any Board Member interested in pursuing the option of offering District meetings via Zoom, make a motion at this time. No motion was made and the consensus of the Board was that this was not the best option for the District at this time.

H. NEW BUSINESS

1. Consider Resolution No. 2024-08 – Accepting Bids for Lake Bank Remediation Fall 2024

Resolution No. 2024-08 was presented, entitled:

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.

The Lake Remediation Fall of 2024 project contains 17 sites in need of the greatest remediation as identified by our expert licensed professional civil engineer. The project was put to bid; the Supervisors received the bids for review in advance of the meeting. Bid packages were sent to 11 contractors and 5 responses were received which prices ranged from $209,350 to $462,652. All bids were checked for mathematical errors and none were found. Based upon our review of the bids, Seabreeze Erosion Solutions is the apparent lowest bidder.

A **motion** was made by Chairperson Powell, seconded by Supervisor Petrovsky adopting Resolution No. 2024-08, as presented, authorizing District staff and the Chair to execute a contract with Seabreeze Erosion Solutions.

A discussion ensued regarding the requirement for bonding if the project costs more than $200,000. There is a $50,000 owner allowance built into the project if the Board were to decrease the allowance to negate the need for a bond allowance.

A **motion** was made by Chairperson Powell, seconded by Supervisor Petrovsky to reflect leaving the owner allowance, thereby retaining the need for a bond allowance. Upon being put to a vote, the **motion** carried 3 to 2 with Supervisors Ciriello and O'Donohue dissenting.

A courtesy letter to affected residents will be drafted to make them aware of the project.

2. Discussion Regarding Easement Analysis

Everyone was reminded that at the last meeting the Board authorized District Counsel to obtain a letter of opinion from an attorney or firm with expertise in real estate regarding the easement and the District's authorities. The District engaged with the Mahoney Law Group which is a real estate firm that does a lot of development work on these types of communities and real property interests. They were preliminarily looking at the easement language within the association's declaration that appeared to give the District broad easement rights to maintain its infrastructure. They reviewed the declaration; it does appear to give the District broad rights for access and maintenance and installation of improvements as it pertains to its infrastructure which is a stormwater management system. They also reviewed the various plats and other arrangements currently in place. The District does have the broad easement within the declaration and there is an assignment of easement interests as it pertains to Phase One of the community. The recommendation is that the District also get everything in a consistent manner within the community for clarity. Some of the other plots are still with the association, while the stormwater management systems (the lakes) were deeded over to the District. It appears that those were not conveyed or assigned over to the District, so the recommendation would be to follow the process that was done in Phase One carryover through the other phases and obtain a simple assignment of the lake maintenance from the association. A draft agreement is in the meeting packet on Pages 27 and 28, which will be presented to the HOA for discussion. This is the same manner in which the association had assigned over those easements in the first phase. It would just be a reconciliation item. The alternative would be to rely on the broad easement within the declaration.

Ms. Willson recommended that it would be a good clean-up item to make the request for that assignment from the association just to make sure that everything is clear from a holistic nature of each entity's responsibilities. The District already owns those lakes and has an obligation to maintain them. This would not necessarily increase any of the obligations, it would just clarify in the record of the entitlement to those platted easements

A **motion** was made by Supervisor Ciriello, seconded by Supervisor Petrovsky and passed unanimously authorizing MS. Wilson to reach out to counsel for the HOA to execute this easement assignment in order to ensure that Phases 1-2 and the documentation is consistent.

3. Discussion Regarding Interim Message to Homeowners Regarding Remediation on Private Plats

Pending this discussion, we have directed the HOA to advise homeowners that they should not take any action with respect to drainage. After issues were raised by homeowners, an analysis was done by the District Engineer who determined that it may be time to entertain a slight modification to that approach. The current language does not provide the HOA any authority to permit drainage modifications.

A **motion** was made by Chairperson Powell, seconded by Supervisor Ciriello and passed unanimously authorizing District Counsel to modify the language that would be used in response to homeowner applications to the HOA or ARC to modify drainage in their yard.

A concern was raised by Supervisor Petrovsky regarding a resident who was not part of the Fall 2024 Project. Supervisor Petrovsky has met with the resident, Nick DePino, and requested that Mr. DePino be allowed to address the Board. Mr. DePina stated that it was simple. He indicated there was an erosion problem and it is the CDD property. He would like to know what we could do about it.

Every inch of every lake within Winding Cypress was reviewed by the engineer and engineering team. So what the Board authorized was for the engineer to identify those areas of greatest need. That is how we reached the 17 sites that are part of the Phase One project. I believe you may have been told that your home is not one of those 17 sites and while we can empathize with your position, you may not be part of this Phase One portion of the project. This project has been bid out and cannot be changed at this time. The Board directed the District Engineer to go to the property for reassessment.

The Board Meeting was recessed at 2:54 p.m.

The Board Meeting was reconvened at 3:00 p.m. Supervisor Petrovsky left at this time.

4. Review Roles and Responsibilities of Board Members

This item was tabled until the November meeting.

I. ADMINISTRATIVE MATTERS

1. Manager's Report

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

The HOA recently sent a letter to the community regarding the Seat 4 vacancy. Letters of interest are due to Ms. Krizen by 5:00 p.m. on October 14.

The next meeting is a Workshop to discuss Board Member applicants on October 17, 2024. A Regular Board Meeting will be held on November 7, 2024. The new Board Members would be sworn in during the December 5, 2024, meeting.

2. Attorney's Report

Ms. Willson shared that there will be a form agreement with the selected contractor for the Fall 2024 Project and execution of same will be coordinated.

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

A question regarding the contractor's start date was asked. There is no start date at this time but the HOA, Property Management and individual homeowners will be notified.

K. BOARD MEMBER COMMENTS

Supervisor Ellwood thanked staff for all their work.

L. ADJOURNMENT

There being no further business to come before the Board, the Regular Board Meeting was adjourned at 3:18 p.m. on a **motion** made by Chairperson Powell, seconded by Supervisor Ciriello and passed unanimously.

_____ _____

Chairman/Vice Chairman Secretary/Assistant Secretary

Date Approved _____

KUTAKROCK

Kutak Rock LLP
107 West College Avenue, Tallahassee, Florida 32301
office 850.692.7300

Alyssa Willson
850.692.7300
alyssa.willson@kutakrock.com

November ___, 2024

VIA FEDEX OVERNIGHT DELIVERY AND ELECTRONIC MAIL

Winding Cypress Homeowners Association, Inc. Attn: Richard DeBoest II, Association Counsel Goede, DeBoest & Cross, PLLC 2030 McGregor Blvd Fort Myers, FL 33901-3420 E-Mail: rdeboest@gadclaw.com	Winding Cypress Homeowners Association, Inc. Attn: Lee-Ann Bosch, Association Counsel Goede, DeBoest & Cross, PLLC 6609 Willow Park Dr Fl 2 Naples, FL 34109-9015 E-Mail: lbosch@gadclaw.com

Re: Winding Cypress Community Development District

Dear Mr. DeBoest and Ms. Bosch:

I serve as counsel for the Winding Cypress Community Development District ("District"). The District is a local unit of special purpose government established by Collier County Ordinance No. 2015-48 in accordance with Chapter 190, Florida Statutes. The District's sole purpose is to provide, operate and maintain the public infrastructure systems within the Winding Cypress community. At the District's last meeting of the Board of Supervisors (the "Board"), held on November 7, 2024, the Board requested that I contact you to provide an update regarding the Board's recent discussion about the District's stormwater management system (the "Stormwater Management System"). The Board desires to provide an update to the enclosed correspondence dated June 7, 2023, during which the District requested a cessation of authorization of drainage projects on property adjacent to the District's Stormwater Management System.

As discussed at prior District Board meetings, the District is continuing to explore and evaluate methods for improving its Stormwater Management System and alleviate erosion issues on its property and within its easements. In an effort to avoid additional erosion to the lake banks, the District is no longer allowing homeowners or their contractor to make any alterations within the lakes and the surrounding lake maintenance easement which are part of the Stormwater Management System. If the homeowner feels there are drainage issues on his or her property and needs to take action, the District does not have any authority to prevent them from making alterations which would protect their property so long as such action does not negatively impact adjacent District property. However, if changes are made on private property which adversely affect and/or cause damage or further erosion to the District Stormwater Management System, then the District may pursue action to hold the homeowner liable for damages incurred and/or seek an injunction or other legally available remedies. During District's inspections the

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following types of modifications have been shown to be problematic to the District's Stormwater Management System, and the District suggests avoiding the following actions.

1. Use of pipe connections which are not installed below the low-water lever of the lake.
2. Downspout extensions that channel the drainage directly towards the lake.
3. Adding impervious improvements such as pavers, paver blocks, concrete, crushed stone, etc.

The District reserves the ability to pursue legal action or other remedies available in the event a property owner action is found to have taken or authorized action which caused damage to District property.

Please feel free to contact me if you have any questions.

Sincerely,

Alyssa Willson

Alyssa Willson

ACW/JLG

Enclosure

cc: Michelle Krizen, District Manager
Ted Tryka, District Engineer
Barbara Powell, District Board Chair
John Marinucci, Association President

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KUTAKROCK

Kutak Rock LLP
107 West College Avenue, Tallahassee, Florida 32301
office 850.692.7300

Alyssa Willson
850.692.7300
alyssa.willson@kutakrock.com

June 7, 2023

VIA ELECTRONIC MAIL

Winding Cypress Homeowners Association, Inc.
Attn: Bill Powell
1044 Castello Drive, Suite 206
Naples, Florida 34103
E-Mail: wvpowell@earthlink.net

Re: Winding Cypress Community Development District

Dear Mr. Powell:

As you may be aware, I serve as counsel to the Winding Cypress Community Development District ("District") and am writing to you in regard to the letter you received from Josh Evans of JR Evans Engineering dated February 22, 2023, a copy of which is attached here for your reference. Please be advised that the District's Board of Supervisors is requesting that you pause on additional action while the District reviews the issue further.

Please feel free to contact me if you have any questions.

Sincerely,

Alyssa Willson

ACW/JLG

Enclosure

cc: Michelle Krizen, District Manager
Josh Evans, District Engineer

J.R. EVANS ENGINEERING

February 22, 2023

Winding Cypress HOA
Attn: Board of Directors
Via email: wvpowell@earthlink.net and wcmanager@swpropmgt.com

Dear Board of Directors,

It has come to our attention that your community has installed roof drain and inlets into the lake system owned by the Winding Cypress Community Development District (CDD). Unfortunately, we have determined that these systems were not constructed in a design to limit lake bank erosion. This includes a lack of lowering the inlets, lack of property compaction and restoration, outfall pipes being exposed above the water line, and improper sizing. As a result, the CDD has observed an increased level of erosion within the lake system.

We want to bring to your attention that the installation of these systems without the approval of the CDD, and without meeting our design specifications, is a violation of the CDD's rights and is considered an illegal encroachment onto CDD property.

To address this situation, the CDD has prepared a design with specific pipe sizing, depth, material, and grading that meets the intentions of the CDD for collecting runoff and directing it to the lake system without erosion. This design should be used for any future installations of roof drain and inlets that connect to the lake system.

We respectfully request that you take immediate action to correct the issues with the existing roof drain and inlet systems installed into the lake system consistent with the attached detail.

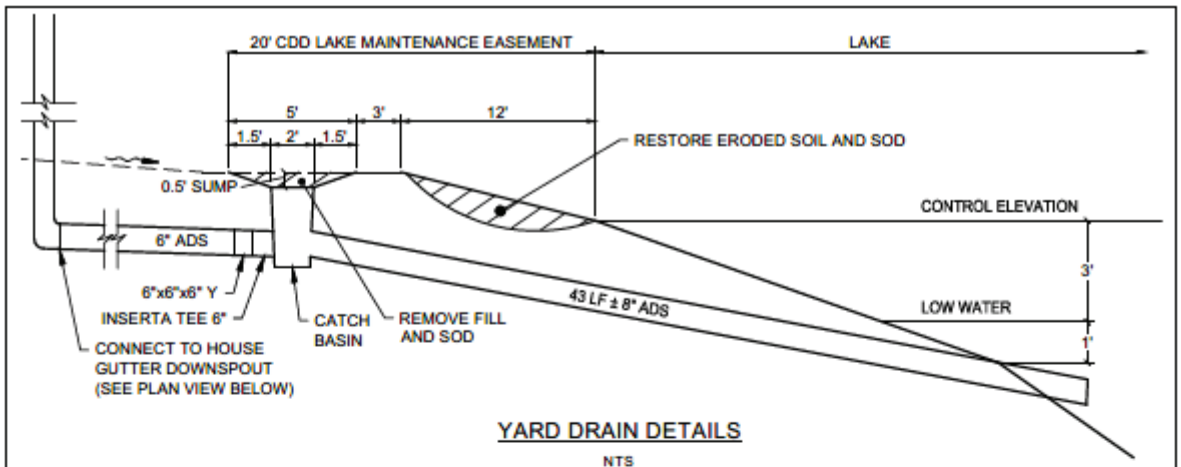
Thank you for your prompt attention to this matter. We look forward to working with you to ensure the long-term function of the stormwater management system of Winding Cypress community.

Sincerely,

Josh R Evans

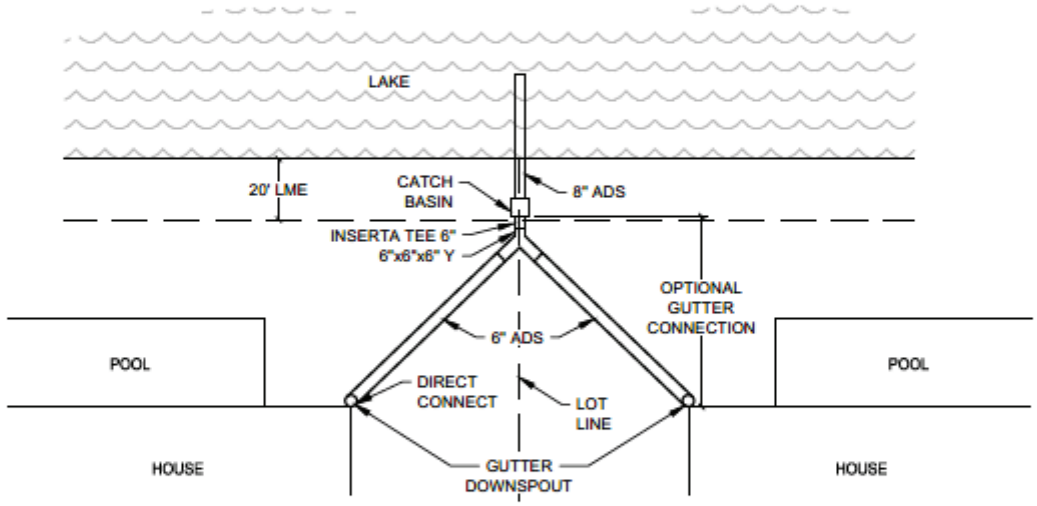
Josh Evans, PE
District Engineer
JR Evans Engineering

J.R. EVANS ENGINEERING
9351 CORKSCREW ROAD, STE. 102 / ESTERO, FL 33928 / 239.405.9148 (p) / 239.288.2537 (f)
WWW.JREVANSENGINEERING.COM



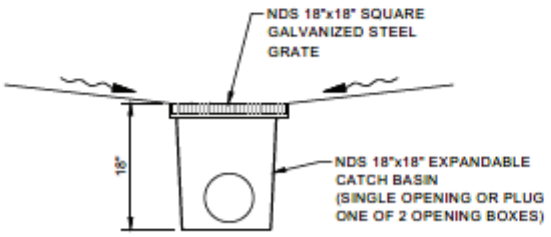
YARD DRAIN DETAILS

NTS



PLAN VIEW

NTS



TYPICAL CATCH BASIN DETAIL

NTS

J.R. EVANS ENGINEERING

WINDING CYPRESS

June 27, 2022

After recording, please return to:

Alyssa C. Willson, Esquire
Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301

EASEMENT USE AGREEMENT

This Easement Use Agreement ("**Agreement**") is made and entered into as of the _____ day of _____ 2024, by and between the **Winding Cypress Community Development District** (the "**District**"), a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, whose mailing address is 2501A Burns Road, Palm Beach Gardens, Florida 33410 and _____, a _____ (the "**Owner**").

WITNESSETH:

WHEREAS, Owner is the owner of [LOT INFORMATION], as per the plat ("**Plat**") of Winding Cypress Community _____ recorded in Plat Book __, Pages ___ et seq., of the Public Records of Collier County, Florida ("**Property**");

WHEREAS, Owner desires to install improvements ("**Improvements**") as depicted in the plan attached hereto as **Exhibit A** ("**Encroachment**"), that could encroach upon the Drainage Easement depicted in the Plat ("**Easement**"), located on the Property and dedicated to the District

WHEREAS, the District has no present objection to the use of the Encroachment within the Easement, provided that Owner agrees to the terms and conditions set forth below; and

WHEREAS, the District hereby consents to the Encroachment within the Easement, subject to the terms and conditions set forth in this Waiver and Acknowledgement.

NOW, THEREFORE, it is acknowledged as follows:

1. Recitals. The recitals set forth above are acknowledged as true and correct and are incorporated herein by reference.

2. Owner Responsibilities. The Owner has the following responsibilities and acknowledges:

a. The Owner shall be fully responsible for the installation and maintenance of the Improvements. No other construction of improvements, other than Improvements specifically depicted in Exhibit A, shall be allowed.

b. The Owner shall be responsible for ensuring that the installation and maintenance of the Improvements are conducted in compliance with all applicable laws (including but not limited to building codes, set back requirements, etc.).

c. The Owner shall be responsible for obtaining any and all applicable permits and approvals relating to the work (including but not limited to any approvals of the Collier County, as well as any other necessary legal interests and approvals).

d. The Owner shall ensure that the installation and maintenance of the Improvements

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does not damage any property of District or any third party's property, and, in the event of any such damage, the Owner shall immediately repair the damage or compensate the District or the third party, as applicable, for such repairs, at the District's or third party's option.

e. Owner's exercise of rights hereunder shall not interfere with the District's rights under the Easement. Further, the Improvements shall be installed in such a manner as to not interfere with or damage any culvert pipe or other District improvements that may be located within the Easement. It shall be Owner's responsibility to locate and identify any such improvements and/or utilities.

f. Upon completion of the installation, the Improvements will be owned by the Owner. Owner shall be responsible for the maintenance and repair of any such Improvements and shall maintain the Improvements in good condition.

g. Additionally, the Owner shall keep the Easement area 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 Owner's exercise of rights granted to install the Improvements, and the Owner shall immediately discharge any such claim or lien.

h. In the event District access to its adjacent stormwater management system is impeded by the Improvements, Owner shall authorize District alternate access through the public utility easement located on the Property.

3. Removal and/or Replacement of Improvements. Owner acknowledges the legal interest of the District in the Easement described above and agrees never to deny such interest or to interfere in any way with District's use. Owner will exercise the privilege granted to install Improvements at Owner's own risk and expense and agrees that Owner will never claim any damages against the District for any injuries or damages suffered on account of the exercise of such privilege, regardless of the fault or negligence of the District. Owner acknowledges that District retains the right to demand by written request that the Improvements be removed from the Easement area, which Owner shall do at Owner's sole cost and expense within a reasonable time from receipt of such request. In the event Owner fails to comply with such request or in a case of emergency, Owner further acknowledges that, without notice, the District may remove all, or any portion or portions, of the Improvements installed upon the Easement at Owner's expense, and that the District is not obligated to re-install the Improvements to its original location and is not responsible for any damage to the Improvements, or its supporting structure as a result of the removal. Owner further acknowledges that District will recover all costs and expenses associated with such removal from the Owner.

4. Indemnification. Owner agrees for him/herself and successors and assigns that they shall indemnify, defend and hold harmless Collier County, the District, and South Florida Water Management District, as well as each entity's respective officers, supervisors, staff, agents and representatives, and successors and assigns, of the foregoing, against all liability for damages, obligations, claims, liabilities, expenses and/or fees (including reasonable attorney's fees and court costs) including personal injury or property damage arising out of this Encroachment and the use of the Easement area by the Owner, his/her respective contractors, agents, employees or invitees at any time which the Encroachment remains within the Easement area or otherwise resulting from, arising out of, or in any way connected with, this Agreement or the exercise of the privileges granted to install the Improvements. Further, Owner, for him/herself, successors and assigns agrees to release and hold the District and Association harmless from and against any and all obligations, claims, liabilities, expenses and/or fees (including reasonable attorney's fees and court costs) including personal injury or property damage arising out of the use of the Easement area by the

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District, including but not limited to, damage which may occur to the Improvements and/or the infrastructure, which may now or in the future be located within the Easement.

5. Covenants Run with the Land. This Agreement shall be recorded at the Owner's expense in the Official Records of Collier County, Florida. This Agreement, and all rights and obligations contained herein, shall run with the land and shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, successors and assigns, including, but without limitation, all subsequent owners of any portions of the property described herein and all persons claiming under them. Whenever the word "Owner" is used herein, it shall be deemed to mean the current owner of the Property and its successors and assigns. Upon the sale of the Property, the Owner shall advise the subsequent owner of the terms and conditions of this Agreement.

6. Sovereign Immunity. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature 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 the doctrine of sovereign immunity or by operation of law.

[*Signatures on next page*]

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IN WITNESS WHEREOF, the Owner has executed the day and date first above written.

WITNESSES:

By:_____
Print Name:_____
Address: _____
_____

By:_____
Print Name:_____
Address: _____
_____

[OWNER]

By: _____
Its: _____
Print 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 _____. He/She ☐ is personally known to me or ☐ produced _____ as identification.

[notary seal]

_____
Print Name:_____
Notary Public, State of Florida

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WITNESSES:

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government organized and existing in accordance with Chapter 190, Laws of Florida, as amended

By:_____
Print Name:_____
Address: _____
_____

By: _____
Print Name:
Its:
Address: 2501A Burns Road,
Palm Beach Gardens, Florida 33410

By:_____
Print 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 Winding Cypress Community Development District. He/She ☐ is personally known to me or ☐ produced _____ as identification.

[notary seal]

_____
Print Name:_____
Notary Public, State of Florida

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Exhibit A

CLOSE-UP OF THE ENCROACHMENT AREA LOCATED ON PARCEL _____:

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LJA
EMPLOYEE-OWNED.
CLIENT FOCUSED.

Engineering Firm Number: 31200
Surveying Firm license: LB8569

Collier County:
7400 Trail Boulevard, Suite 200
Naples, FL 34108
P: 239.597.3111
F: 239.566.2203

MEMORANDUM

Date: October 25, 2024
Project: Winding Cypress CDD
Subject: Preserves
From: Edward F. Tryka III, PE, District Engineer
To: Michelle Krizen, District Manager

With some of the erosion areas around the community there have been questions regarding exactly what areas are considered a preserve and if so, what is required for maintenance and/or erosion control?

The term preserve can often be misused and misunderstood. A formal definition is a protected natural area or habitant that should not be disturbed and must be maintained by removing exotic or invasive species that could adversely affect the preserve. But it can sometimes be used in vernacular terms to describe any wooded or undeveloped area, which has no formal protections or maintenance requirements.

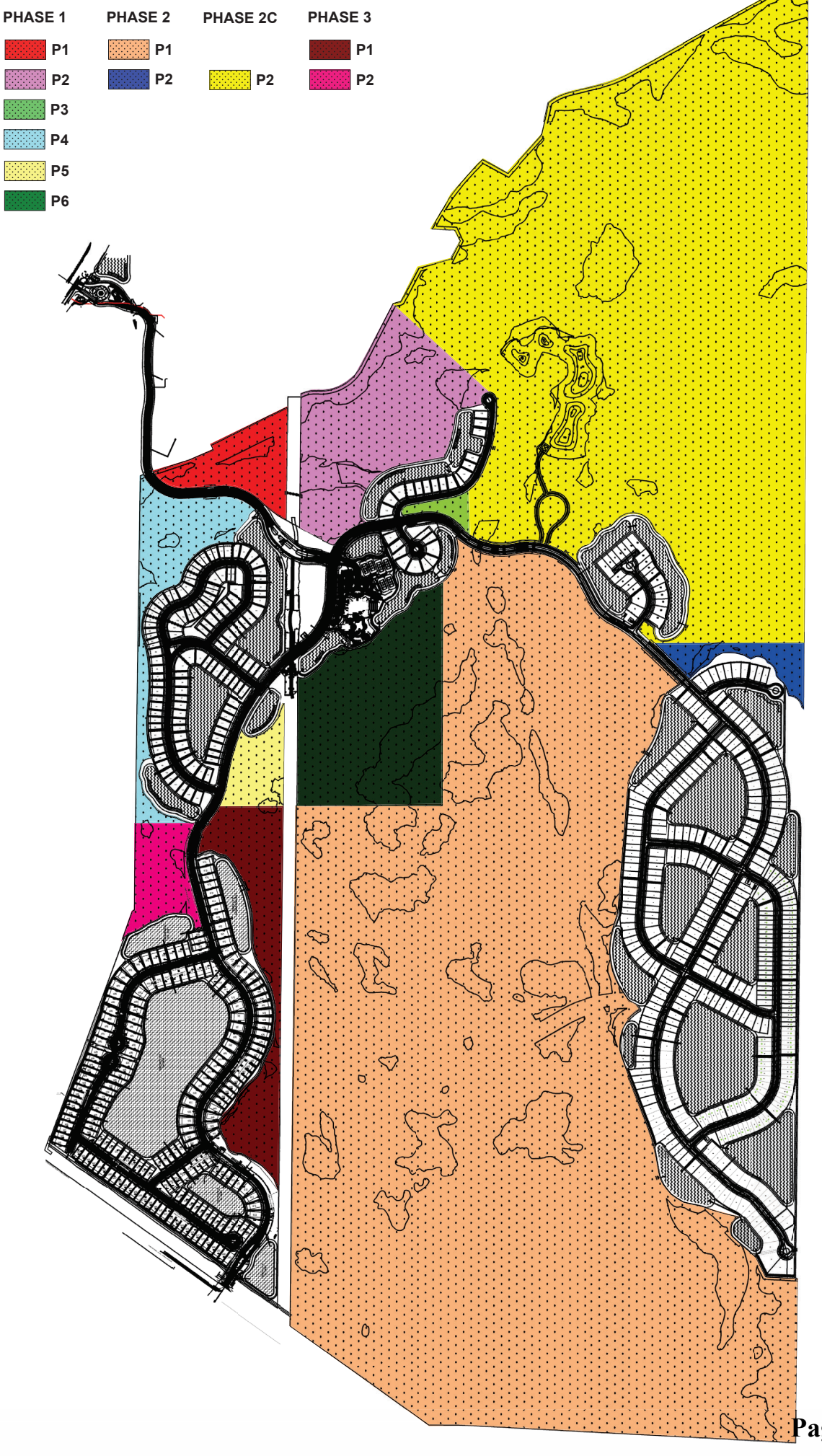
The attached Exhibit, Winding Cypress CDD Preserve Areas, indicates 11 different tracts which are identified as "Preserve Areas." These were dedicated in 4 separate plats for Winding Cypress – Phase 1, Phase 2, Phase 2C, and Phase 3.

The dedication language is nearly identical on all 4 plats with two exceptions. The first is that only the Phase 1 plat has Tracts P1 through P-6. The other plats only contain Tracts P1 and P2. And the second difference is that the Phase 1 Plat is the only plat to contain the wording "and conservation easement" as indicated in ***bold italics*** below.

> Tracts "P1", "P2", "P3", "P4", "P5" and "P6" (Preserve Areas) are dedicated as common areas with perpetual responsibility for maintenance. The preserve tracts may in no way be altered from their natural or permitted state. Activities prohibited within the preserve area ***and conservation easement*** include, but are not limited to: Construction or placing of buildings on or above the ground; Dumping or placing soil or other substances such as trash; Removal or destruction of trees, shrubs, or other vegetation with the exception of exotic/nuisance vegetation removal; Excavation, dredging or removal of soil material, diking or fencing and any other activities detrimental to drainage, flood control, water conservation, erosion control, or fish and wildlife habitat conservation or preservation.

The Phase 1 Plat does not indicate any conservation areas, either separate or as part of Tracts P1 though P-6. Also, the Phase 1 Plat does not have any language that defines the difference between a preserve area vs. a conservation easement. Further research of the permits and environmental documents will be necessary.

WINDING CYPRESS CDD PRESERVE AREAS



EMPLOYEE-OWNED.
CLIENT FOCUSED.

Engineering Firm Number: 31200
Surveying Firm license: LB8569

Collier County:
7400 Trail Boulevard, Suite 200
Naples, FL 34108
P: 239.597.3111
F: 239.566.2203

MEMORANDUM

Date: October 24, 2024
Project: Winding Cypress CDD
Subject: 7663 Jacaranda Way Erosion Complaint
From: Edward F. Tryka III, PE, District Engineer
To: Michelle Krizen, District Manager

During the October board meeting, the resident at 7663 Jacaranda Way expressed concern over erosion at his property and that his lanai may be in danger of being undermined. There was a question of where the property was located in relation to Lake 11-3 and if it was included in the Lake Erosion Evaluation Report.

Exhibit A is a sketch taken from the Winding Cypress Phase 2 Plat. The location of the property is highlighted in yellow. It is adjacent to Tract E, highlighted in green, which is categorized as a Lake, Access Easement (A.E.), and Drainage Easement (D.E.). Tract E is owned by the District. The lake portion of the track, which is used for stormwater management purposes, can be defined by the 20-ft Lake Maintenance Easement (L.M.E.) which is shown in blue outlines. There are three remainder pieces of Tract E, which are not part of the stormwater management system. The north piece has utility buildings/infrastructure along with landscaping. The piece to the southwest is generally a landscape buffer between a back yard and side yard. And the third piece to the southeast, which is adjacent to 7663 Jacaranda way, is more of a "natural" area with native plantings and grasses as opposed to buffer landscaping. This area may fill with water from time to time, either from rain, groundwater or spill-over from the water management lake. This gives the appearance of a wetland or a preserve area, but it is not designated as such in either the plat, construction plans, or the SFWMD ERP. Exhibit B is a sketch from the Winding Cypress ERP Plans (Which contains Phase 1 and Phase 2) which shows the delineation of the stormwater management lake as well as no special designations for the remainder pieces of Tract E.

Exhibit C is an aerial-based plan view of the property. The plan does not include the layout of the house or lanai, but based upon the aerial image, the back of the lanai is approximately 16-fto to 17-ft from the rear property line and Tract E.

Exhibits D-G are Google Earth aerial images of the property and surrounding lake. Note that 3 of the 4 images show the "natural" area dry, while Exhibit E, from September 2021, shows the "natural" area wet. From the 2018 photo on Exhibit F, the home was initially built without a lanai with a screen enclosure. This addition appears to have been done by the homeowner after closing.

Exhibit F is the field observation report prepared by an LJA Inspector who visited the site on October 4th, 2024. It is important to note that the term "preserve" used in the field observation report is where the property begins to slope down to and is part of Tract E as described above. The homeowner has modified the two downspouts on the southeast corner of the property by burying them and piping to a yard drain. The yard drain then discharges with additional 4-in plastic pipes out to the downslope into Tract E. Minor erosion at the ends of the two 4-in pipes minor erosion was noted.

The slope into Tract E is approximately 5-ft to 6-ft from the back of the lanai. The ends of the plastic pipes extend a few feet into the slope into Tract E. As mentioned previously, the property line is 16-ft to 17-ft from the back of the lanai, therefore the minor erosion issue is occurring on private property and not within Tract E which is owned by the District. The erosion is being caused by the pipes connected to the downspouts. It is unknown if or the extent of any erosion issues prior to the downspout modifications with pipes and a yard drain. Since there is no erosion present in Tract E and the cause of the erosion is from private property, there is no action for the District currently. It should be noted that the previous engineer had provided a detail for direct downspout connections into a water management lake. There was no detail provided for this situation.


NOT A CERTIFIED SURVEY
WINDING CYPRESS DRIVE
TRACT "R"
(50' R.O.W., A.E., D.E., P.U.E., & C.U.E.)
TRACT "E"
(LAKE, A.E., & D.E.)
TRACT "R"
JACARANDA LANE
(50' R.O.W., A.E., D.E., P.U.E., & C.U.E.)
MATCH LINE SEE SHEET 5 OF 12
TRACT "R" ARROWHEAD WAY
7663
20' L.M.E.
10' P.U.E.
7.5' D.E.
N 89°19'48"W 135.00
S 28°46'47"W 540.89
N 00°40'12"E 555.73
S 61°13'13"E 290.15
N 28°46'47"E 511.28
S 28°46'47"W 831.33

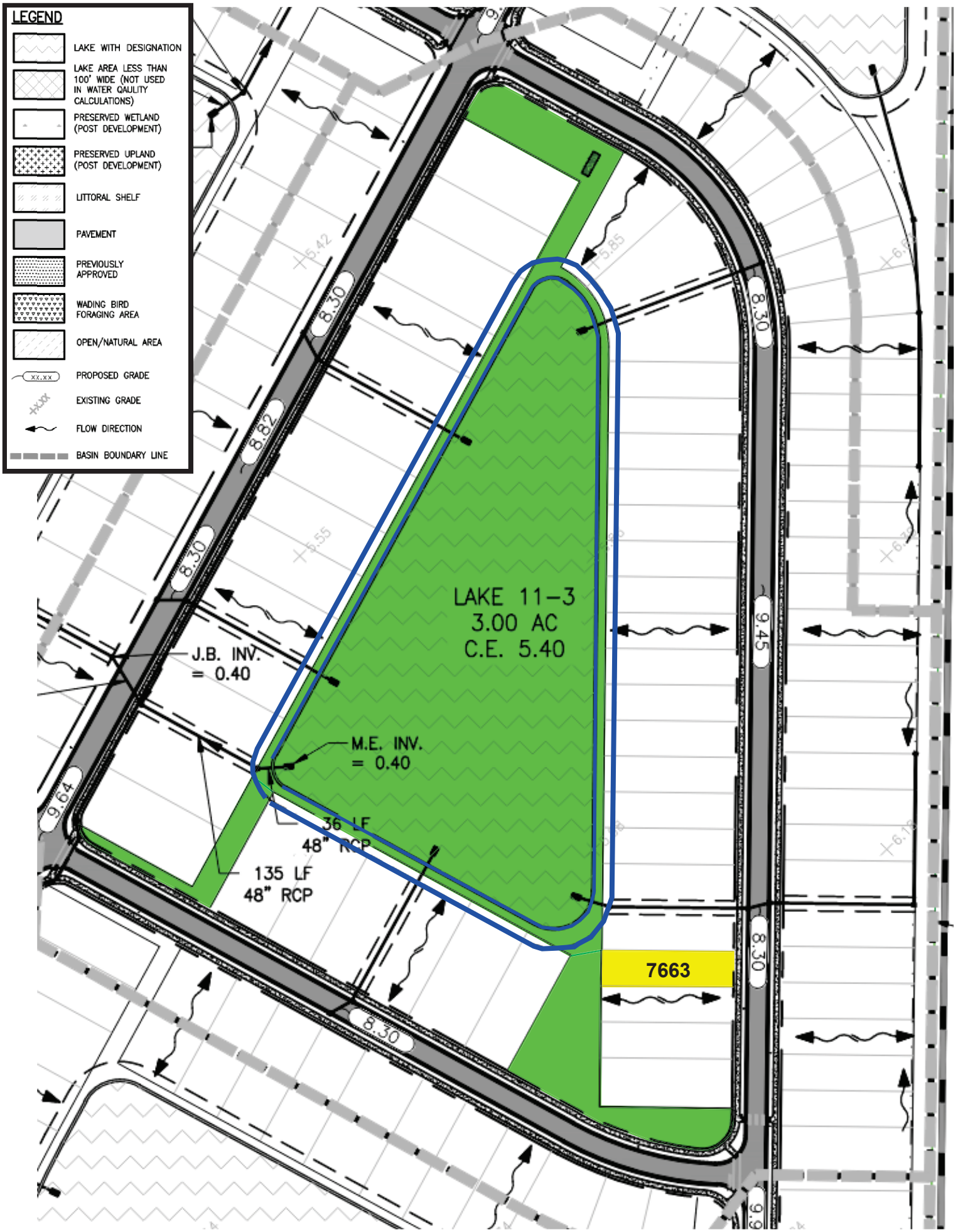

LEGEND
LAKE WITH DESIGNATION
LAKE AREA LESS THAN 100' WIDE (NOT USED IN WATER QAULITY CALCULATIONS)
PRESERVED WETLAND (POST DEVELOPMENT)
PRESERVED UPLAND (POST DEVELOPMENT)
LITTORAL SHELF
PAVEMENT
PREVIOUSLY APPROVED
WADING BIRD FORAGING AREA
OPEN/NATURAL AREA
PROPOSED GRADE
EXISTING GRADE
FLOW DIRECTION
BASIN BOUNDARY LINE
LAKE 11-3
3.00 AC
C.E. 5.40
J.B. INV.
= 0.40
M.E. INV.
= 0.40
36 LF
48" RCP
135 LF
48" RCP
7663
8.30
8.82
9.64
9.45



EXHIBIT C - AERIAL-BASED 7663 JACARANDA LANE AND A PORTION OF TRACT E



EXHIBIT D - GOOGLE EARTH IMAGERY DATED MARCH 2024



EXHIBIT E - GOOGLE EARTH IMAGERY DATED APRIL 2023



EXHIBIT F - GOOGLE EARTH IMAGERY DATED SEPTEMBER 2021

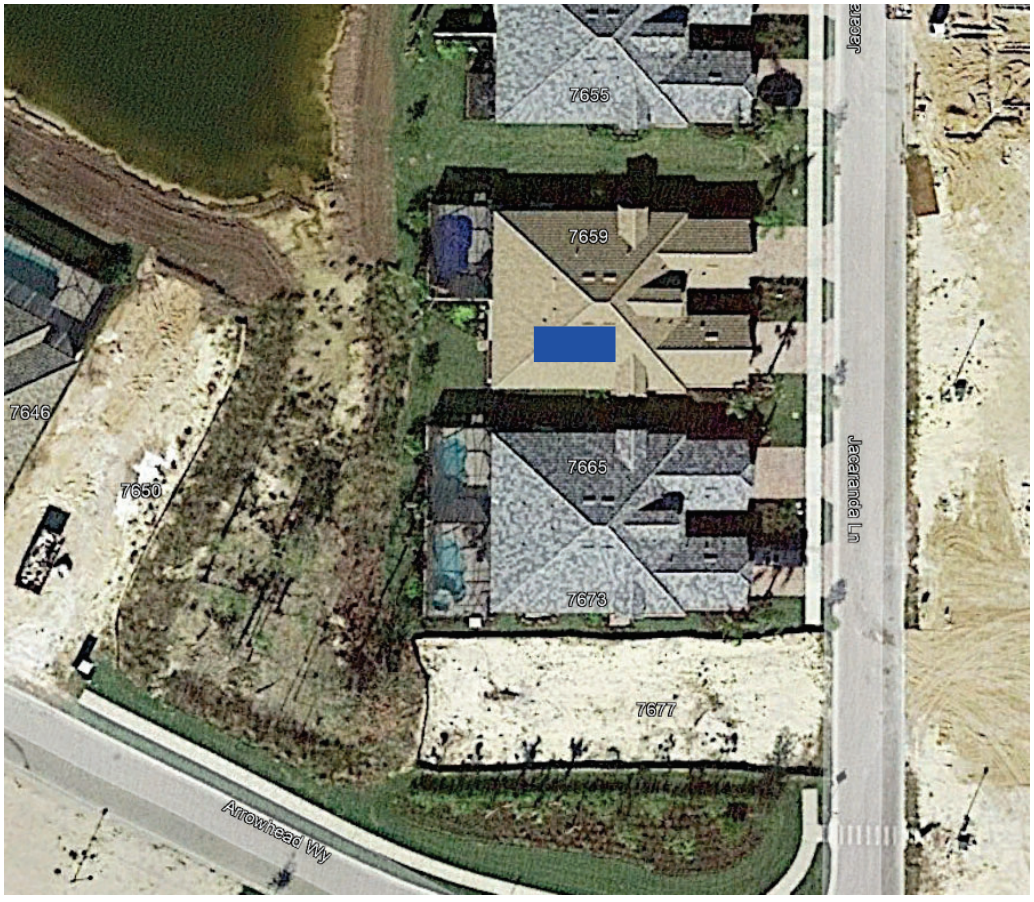


EXHIBIT G - GOOGLE EARTH IMAGERY DATED AUGUST 2018

239.597.3111
www.LJA.com
7400 Trail Blvd. Suite 200, Naples, Florida 34108

DAILY OBSERVATION REPORT

DATE: 10-04-24 **PN:** _____ **TN:** _____

WEATHER: _____

PROJECT: Winding Cypress

PURPOSE OF TRIP: Check erosion issue at 7663 Jacaranda

1. There are two downspouts on 7663 that are piped to a yard drain and then to the slope of the preserve.

2. The pipes have caused a minor erosion issue in the slope.

3. The home to the south has one downspout that discharges directly onto the ground and makes its way to the preserve.





Minor erosion around two 4" ADS downspout pipes in the preserve slope.



Minor erosion around two 4" ADS downspout pipes in the preserve slope.



Technician: Sean Hanes



Two downspouts piped to a yard drain and then discharges into the preserve through 4” pipes.



Yard drain



Home to the south discharges onto the ground. No pipes to the preserve.



Minor erosion in the slope to the preserve.



Spillway connecting the lake to the preserve.

Technician: Sean Hanes

RESOLUTION NO. 2024-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2023/2024 BUDGET ("AMENDED BUDGET"), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Winding Cypress Community Development District ("District") is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

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

Section 1. The Amended Budget for Fiscal Year 2023/2024 attached hereto as Exhibit "A" is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 7th day of November, 2024.

ATTEST:

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT

By:_____
Secretary/Assistant Secretary

By:_____
Chairperson/Vice Chairperson

Winding Cypress
Community Development District

Amended Final Budget For
Fiscal Year 2023/2024
October 1, 2023 - September 30, 2024

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I AMENDED FINAL OPERATING FUND BUDGET

II AMENDED FINAL DEBT SERVICE FUND BUDGET - SERIES 2015

III AMENDED FINAL DEBT SERVICE FUND BUDGET - SERIES 2019

AMENDED FINAL BUDGET
WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
O & M Assessments	608,957	**610,848**	610,848
Debt Assessments (2015)	526,216	**526,548**	526,548
Debt Assessments (2019)	311,687	**311,688**	311,688
Other Revenue	0	**0**	0
Interest Income - Operating	300	**20,383**	20,383
Interest Income - Preserve Areas	1,200	**30,680**	30,680
TOTAL REVENUES	**$ 1,448,360**	**$ 1,500,147**	**$ 1,500,147**
EXPENDITURES			
Supervisor Fees	12,000	**2,600**	2,600
Payroll Taxes - Employer	960	**199**	199
Engineering/Inspections	20,000	**15,000**	6,852
Preserve Maintenance	79,700	**75,100**	75,100
Lake Bank Maintenance	75,000	**75,000**	0
Lake Remediation	0	**24,841**	24,841
Pipe Maintenance	20,000	**20,000**	0
Legal & Engineering - Extraordinary	250,000	**250,000**	0
Management	50,000	**50,000**	50,000
Legal	25,500	**35,000**	30,308
Assessment Roll	5,000	**5,000**	5,000
Audit Fees	4,200	**4,200**	4,200
Arbitrage Rebate Fee	650	**650**	650
Insurance	6,700	**6,594**	6,594
Legal Advertisements	4,000	**5,500**	4,500
Miscellaneous	725	**2,500**	2,197
Postage	300	**690**	676
Office Supplies	575	**690**	666
Dues & Subscriptions	175	**175**	175
Trustee Fee	8,300	**8,277**	8,277
Continuing Disclosure Fee	1,000	**1,000**	1,000
TOTAL EXPENDITURES	**$ 564,785**	**$ 583,016**	**$ 223,835**
REVENUES LESS EXPENDITURES	**$ 883,575**	**$ 917,131**	**$ 1,276,312**
Bond Payments (2015)	(486,750)	**(496,527)**	(496,527)
Bond Payments (2019)	(288,311)	**(293,915)**	(293,915)
BALANCE	**$ 108,514**	**$ 126,689**	**$ 485,870**
County Appraiser & Tax Collector Fee	(49,916)	**(27,859)**	(27,859)
Discounts For Early Payments	(58,598)	**(54,664)**	(54,664)
EXCESS/ (SHORTFALL)	**$ -**	**$ 44,166**	**$ 403,347**
Carryover From Prior Year	0	**0**	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ 44,166**	**$ 403,347**

FUND BALANCE AS OF 9/30/23	$858,956
FY 2023/2024 ACTIVITY	$364,325
LESS PRESERVE AREAS ACCOUNT AS OF 9/30/24	$804,124
FUND BALANCE AS OF 9/30/24	$419,156
LAKE REMEDIATION RESERVE FUNDS AS OF 9/30/24	$320,159
NET FUND BALANCE AS OF 9/30/24	$98,997

Notes

Engineering Invoices Received Through June 2024.

Preserve Areas Funds Totaling $804,124 Are Designated For A Long Term Management Fund For The Preserve Areas.

AMENDED FINAL BUDGET

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2015
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
Interest Income	100	**35,740**	35,740
NAV Tax Collection	486,750	**496,527**	496,527
Total Revenues	**$ 486,850**	**$ 532,267**	**$ 532,267**
EXPENDITURES			
Principal Payments	165,000	**160,000**	160,000
Interest Payments	316,625	**320,125**	320,125
Bond Redemption	5,225	**0**	0
Total Expenditures	**$ 486,850**	**$ 480,125**	**$ 480,125**
Excess/ (Shortfall)	**$ -**	**$ 52,142**	**$ 52,142**

FUND BALANCE AS OF 9/30/23	$667,361
FY 2023/2024 ACTIVITY	$52,142
FUND BALANCE AS OF 9/30/24	$719,503

Notes
Reserve Fund Balance = $266,793*. Revenue Fund Balance = $452,710*.
Revenue Fund Balance To Be Used To Make 11/1/2024 Principal &
Interest Payment Of $323,313 (Principal = $165,000 & Interest = $158,313).
* Approximate Amounts

Series 2015 Bond Information

Original Par Amount =	$7,535,000	Annual Principal Payments Due:
Interest Rate =	4.00% - 5.00%	November 1st
Issue Date =	December 2015	Annual Interest Payments Due:
Maturity Date =	November 2045	May 1st & November 1st

Par Amount As Of 9/30/24 = $6,375,000

AMENDED FINAL BUDGET

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2019
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
Interest Income	100	**20,576**	20,576
Prepaid Boond Collection	0	**18,660**	18,660
NAV Assessment Collection	288,311	**293,915**	293,915
Total Revenues	**$ 288,411**	**$ 333,151**	**$ 333,151**
EXPENDITURES			
Principal Payments	85,000	**85,000**	85,000
Interest Payments	201,344	**202,938**	202,938
Bond Redemption	2,067	**0**	0
Total Expenditures	**$ 288,411**	**$ 287,938**	**$ 287,938**
Excess/ (Shortfall)	**$ -**	**$ 45,213**	**$ 45,213**

FUND BALANCE AS OF 9/30/23	$370,344
FY 2023/2024 ACTIVITY	$45,213
FUND BALANCE AS OF 9/30/24	$415,557

Notes
Reserve Fund Balance = $144,766*. Revenue Fund Balance = $224,009*.
Prepayment Account Balance = $21,419*. Revenue Fund Balance = $249,372*.
Revenue Fund Balance To Be Used To Make 11/1/2024 Principal &
Interest Payment Of $185,672 (Principal = $85,000 & Interest = $100,672).
Prepayment Account Balance To Be Used To Make Extraordinary
Principal Payment Of $20,000.
* Approximate Amounts

Series 2019 Bond Information

Original Par Amount =	$4,470,000	Annual Principal Payments Due:
Interest Rate =	3.75% - 5.00%	November 1st
Issue Date =	February 2019	Annual Interest Payments Due:
Maturity Date =	November 2049	May 1st & November 1st

Par Amount As Of 9/30/24 = $4,155,000

WINDING CYPRESS CDD STATEMENT OF INTEREST: Susan E Morris (Broucek)

This serves as my Statement of Interest in a seat on the Board of Supervisors for the Winding Cypress Community Development District (hereinafter "the CDD"). My husband and I purchased our home in 2021, and have been a full-time resident since July 2023. We care deeply about Winding Cypress, and more importantly, I believe that I can add great value to the CDD based upon my extensive professional and technical experience.

I am an accomplished executive and now the Owner and CEO of Integrated Infrastructure Services, LLC. I have a degree in Architectural Engineering, which required four years of completing a civil engineering curriculum and one year of architectural design and a Masters in Systems Management. I also successfully completed my Engineering in Training certification. Overall, I have 40 years of professional experience in the civil engineering career field, which includes 30 years in the USAF (20 years active duty and 10 years reserve duty) as well as 18 years with Booz Allen Hamilton.

As a Booz Allen Hamilton Principal, I was an Executive leading our $75M per year Infrastructure and Environmental business for the Air Force and Department of Interior. I served in progressively increasing levels of responsibility as an engineer and manager in diverse roles. I have a proven track record in developing and marketing long-range programs and built Booz Allen's regional presence in the Pacific Rim. During my tenure, I provided project and program management support to Army and Air Force stakeholders to support master planning for major weapon system beddown activities, led and developed Booz Allen's environmental assessment capabilities for Air Force clients, and built our Public-Public, Public-Private service offering. I have significant contract experience and won over 10 different full and open competitions on multiple contract vehicles ranging from Low Price Technically Acceptable to Best Value, managed multiple contracts both Firm Fixed price and Cost Plus Fixed fee. My contract experience also included being an Officer In Charge of more than $11M/year (T&M and FFP task orders) which included signature authority for contract change orders. My contracts received very high performance ratings from the U.S. government ranging from "Very Good" to "Exceptional". Additionally, I was the regional Lead, for Army Installation Management Command (IMCOM) – Korea. Where I led the transition of a $6.5M+ support contract from the incumbent contractor to Booz Allen. In this role, I hired, relocated, badged and attained SOFA status for an extremely diverse staff of 50 personnel, providing support to three US Army Garrisons and to HQ IMCOM in Korea.

As an Air Force Civil Engineer, my last active duty assignment was as the Branch Chief, for the USAF Basing and Units Branch, at the Pentagon. I managed headquarters USAF review and approval of realignment of military operations. I also formulated and implemented policy for all facility and environmental support actions for mission realignments, airfield and community planning, National Environmental Policy Act (NEPA) activities, and Congressional real estate accountability. Prior to this I served as 8th Civil Engineer Squadron Commander, Kunsan AB, Republic of Korea, USAF, where I led a squadron of 330 personnel and directed operations to maintain base infrastructure and facilities for 3,300 troops, two F-16 squadrons, and one Korean fighter squadron. I held a variety of assignments in various locations to include: Environmental Compliance Chief; Military Construction Programmer; Expeditionary Engineering Chief; Military Family Housing Programmer; AF Staff Officer; and Base Architect.

In addition to my professional experience, I served as the elected Board Member and Treasurer for the Association of Defense Communities (ADC) for six years. I was able to help ADC provide transparency to their budget and through my oversight curbed budget losses and built a 10% reserve. Additionally, I moderated and organized panels and forums for ADC and the Society of American Military Engineers, addressing the latest in asset management principles and diversity in the Architect Engineering and Construction industry.

In all, I believe myself uniquely qualified to serve as a member of the Board of Supervisors and hereby request your consideration for the currently vacant seat.

Respectfully submitted,

Susan E Morris (Broucek), Col, Ret, USAF

Memo From Alex Petrovsky: Why A Polling Place in Winding Cypress?

CDD supervisors take an oath when sworn in that is brief and very general, and scripted by Statute. But I believe we also have an unwritten contract with the community we serve to act in their best interests, and that includes making sure they enjoy every privilege, convenience and consideration provided for them, and to which they are entitled.

The document in which the instruction on a polling place appears is titled: "Declaration of Covenants, Conditions and Restrictions for Winding Cypress." This document was filed with the Collier County Clerk of Courts on Nov. 20, 2014. Every homeowner ought to familiarize themselves with this because it's the Bible for living in this particular regulated community, and CDD Supervisors likewise should familiarize themselves with it because it details important elements by which we are legally bound.

With regard to the establishment of a polling place in Winding Cypress, the relevant text appears on Page 19, in Section 6, para. 6.6, and states: *"Accommodation shall be made for future use of a portion of the Common Areas for purposes of an electoral polling place in the event such a requirement is imposed by Collier County or the CDD."*

This instruction is devoid of legalese, ambiguous and vague language, and is as clear, simple, direct and unequivocal as the English language permits. Furthermore, the language used, *"Shall be made ...."*, in legal terms is an imperative command, indicating certain actions are mandatory, not permissive (as explained by the Cornell Law School).

This interpretation has been sweeping across the legal landscape just for the express purpose of making certain there is no misunderstanding, and the Federal Rules for Appellate Procedure codified it by replacing *"shall"* with *"must,'* and then it was adopted for all U.S. courts in the current version of their "Rules of Procedure," and then the matter was settled once and for all with passage of "The Plain Writing Act of 2010," and the issuance of Executive Order 13.563(3).

This all can be confirmed by referring to the Federal Plain Language Guidelines, Published March 2011, viewable on the official government style guide website: *PlainLanguage.gov.*

After considering all of the above, a re-reading of the subject text is abundantly clear: the CDD has the authority to require the HOA to provide accommodation for a polling place in Winding Cypress, and the HOA does not have the option of refusing to do so.

I therefore will be submitting a Resolution for this Board to consider and to vote on in the next meeting directing the Winding Cypress HOA to make this provision without delay.

Alex Petrovsky

Supervisor, Seat 1

6.3 Partition: Separation of Interest. There shall be no judicial partition of the Common Area, except as expressly provided elsewhere herein, nor shall the Developer, or any Owner or any other person acquiring any interest in Winding Cypress, or any part thereof, seek judicial partition thereof. Nothing herein shall be construed to prevent judicial partition of any Parcel and Unit owned on co-tenancy. The ownership of any Parcel and the ownership of the Unit constructed thereon may not be separated or separately conveyed; nor may any person who does not have an ownership interest in at least one (1) Parcel hold membership in the Association, except for the Developer.

6.4 Construction; Maintenance. The Developer and Builders (including their agents, designees, contractors, successors and assigns) shall have the right, in their sole discretion, to enter Winding Cypress and take all other action necessary or convenient for the purpose of completing the construction of any improvements or Units. As long as the Developer and Builders are liable under the terms of any warranty in favor of an Owner, the Developer and Builders (including their agents, designees, contractors, and their successors and assigns) shall have an easement of access to Winding Cypress and any Parcels and Units in order to make repairs, replacements and take all other action necessary or convenient for the purpose of fulfilling their obligations.

6.5 Additional Easements. Winding Cypress (including the Parcels) shall be subject to and benefited by any and all easements which are set forth in the Governing Documents or any plat or other recorded instrument (including the Cost Sharing Agreement) encumbering all or a portion of Winding Cypress, including, without limitation, utility easements for the installation, maintenance and repair by any utility company and drainage easements. Winding Cypress (including the Parcels) shall also be subject to a public service easement for police protection, fire protection, emergency services, postal services and meter reading. The Association shall have such easements across Winding Cypress and all Parcels as are necessary to fulfill its obligations as set forth in the Governing Documents.

6.6 Polling Place Requirement. Accommodation shall be made for future use of a portion of the Common Areas for purposes of an electoral polling place in the event such requirement is imposed by Collier County or the CDD.

7. MAINTENANCE OF COMMON AREA, PARCELS AND UNITS.

7.1 Association Maintenance. Notwithstanding that the Developer may initially retain ownership of the Common Area, the Association shall, pursuant to this Declaration, be responsible for the management, maintenance, insurance and operation of the Common Area, including, without limitation, the Storm Management System, except for portions to be maintained by Owners. The Association shall be responsible for the maintenance, repair and replacement of the lawns and landscaping (including irrigation equipment) located on Parcels as originally installed by the Developer or a Builder (in the case of a Builder, only to the extent that the lawns and landscaping are substantially similar to those installed by the Developer). The Association shall be responsible for the maintenance, repair and replacement of perimeter walls, if any. All maintenance, repair and replacement which is the responsibility of the Association shall be a Common Expense, unless the Association undertakes maintenance, repair or replacement of a Parcel and Unit due to an Owner's failure to undertake the maintenance, repair or replacement.

7.2 Owner Maintenance. Owners shall maintain, repair and replace their Parcels, Units and any other improvements, modifications and additions thereto in a safe, clean, orderly and attractive condition, except for those portions to be maintained, repaired and replaced by the Association. Whenever an Owner contracts for maintenance, repair, replacement, alteration, addition or improvement of any portion

KUTAKROCK

Kutak Rock LLP
107 West College Avenue, Tallahassee, Florida 32301
office 850.692.7300

Alyssa Willson
850.692.7300
alyssa.willson@kutakrock.com

November ___, 2024

VIA FEDEX OVERNIGHT DELIVERY AND ELECTRONIC MAIL

Winding Cypress Homeowners Association, Inc. Attn: Richard DeBoest II, Association Counsel Goede, DeBoest & Cross, PLLC 2030 McGregor Blvd Fort Myers, FL 33901-3420 E-Mail: rdeboest@gadclaw.com	Winding Cypress Homeowners Association, Inc. Attn: Lee-Ann Bosch, Association Counsel Goede, DeBoest & Cross, PLLC 6609 Willow Park Dr Fl 2 Naples, FL 34109-9015 E-Mail: lbosch@gadclaw.com

Re: Winding Cypress Community Development District

Dear Mr. DeBoest and Ms. Bosch:

I serve as counsel for the Winding Cypress Community Development District ("District"). The District is a local unit of special purpose government established by Collier County Ordinance No. 2015-48 in accordance with Chapter 190, Florida Statutes. At a recent meeting of the District's Board of Supervisors (the "Board"), the Board expressed a desire to request the Winding Cypress Homeowners Association, Inc., (the "Association") explore legally available options for establishing a polling location for future elections in accordance with Section 6.5 of the Amended and Restated Declaration of Covenants, Conditions and Restrictions, an excerpt of which is provided below.

> 6.5 Polling Place Requirement. Accommodation shall be made for future use of a portion of the Common Areas for purposes of an electoral polling place in the event such requirement is imposed by Collier County or the CDD.

Please feel free to contact me if you have any questions.

Sincerely,

Alyssa Willson

Alyssa Willson

DRAFT

ACW/JLG

cc: Michelle Krizen, District Manager
Ted Tryka, District Engineer
Barbara Powell, District Board Chair
John Marinucci, Association President

DRAFT

November 7, 2024

RE: Winding Cypress Community Development District

The Winding Cypress Community Development District is required to select an auditor to perform the audit for the district for the years ending September 30, 2024, September 30, 2025 and September 30, 2026; with an option for an additional two-year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

The current auditor for the Winding Cypress Community Development District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2024, September 30, 2025 and September 30, 2026 audits. The proposed fee for the audit for fiscal year ending September 30, 2024 is $3,900.00. The proposed fee for the audit for fiscal year ending September 30, 2025 is $4,000.00. The proposed fee for the audit for fiscal year ending September 30, 2026 audit is $4,100.00. The proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is $4,200.00. And the proposed fee for the audit for fiscal year ending September 30, 2028 (option year) is $4,300.00. The approved fee for the fiscal year ending September 30, 2023 audit, which Grau & Associates has completed, was $4,200.00. The proposed Audit Fee budget for Fiscal Year 2024/2025 is $4,300.00.

Management would like to report that it is pleased with the professionalism and the competence of the Grau and Associates, partners and supporting staff.

It is recommended at this time that Grau & Associates be hired to perform the September 30, 2024, September 30, 2025 and September 30, 2026 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/27 and 9/30/28).

Special District Services, Inc.

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

WINDING CYPRESS

Community Development District

Proposal Due: September 19, 2024
4:00PM

Submitted to:
Winding Cypress
Community Development District
c/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

September 19, 2024

Winding Cypress Community Development District
C/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024-2026, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Winding Cypress Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

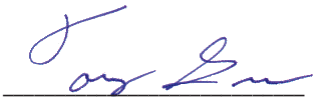
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners

11 Professional Staff

2 Administrative Professionals

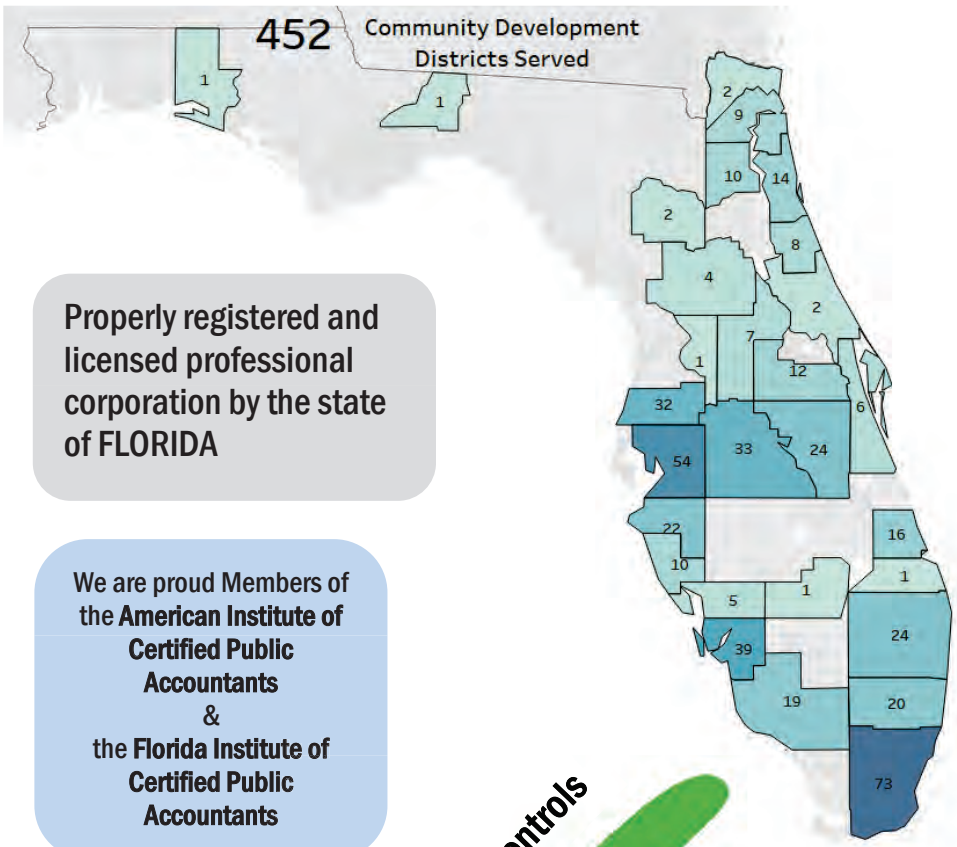


2005

Year founded

Services Provided





Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**



⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

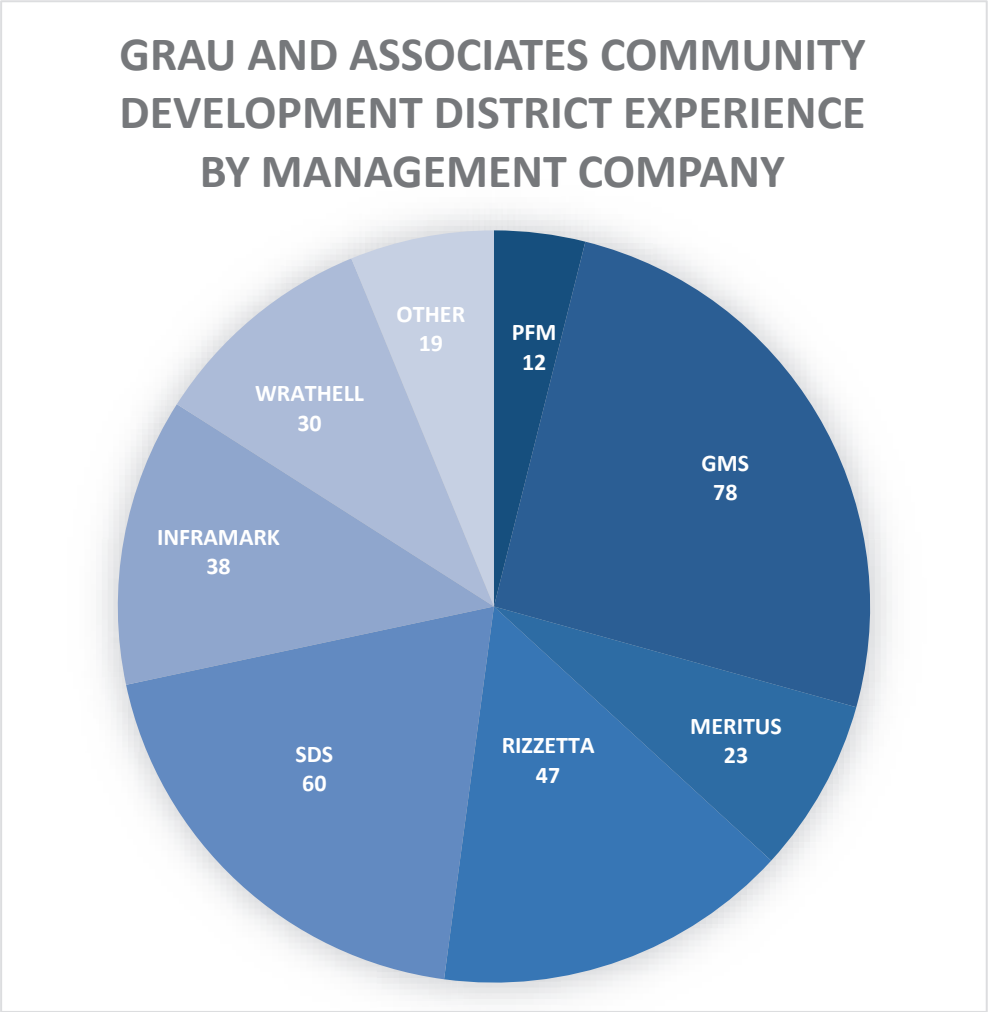
850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 32 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)
Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 48 hours; Accounting, Auditing and Other: 33 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."
- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."
- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony 'J. Grau, CPA
Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member
Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	32
Accounting, Auditing and Other	58
Total Hours	90 (*includes of 4 hours of Ethics CPE)*



David Caplivski, CPA/CITP, Partner

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
Master of Accounting
Nova Southeastern University (2002)
Bachelor of Science
Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served *(partial list)*

(>300) Various Special Districts
Aid to Victims of Domestic Abuse
Boca Raton Airport Authority
Broward Education Foundation
CareerSource Brevard
CareerSource Central Florida 403 (b) Plan
City of Lauderhill GERS
City of Parkland Police Pension Fund
City of Sunrise GERS
Coquina Water Control District
Central County Water Control District
City of Miami (program specific audits)
City of West Park
Coquina Water Control District
East Central Regional Wastewater Treatment Facl.
East Naples Fire Control & Rescue District
Hispanic Human Resource Council
Loxahatchee Groves Water Control District
Old Plantation Water Control District
Pinetree Water Control District
San Carlos Park Fire & Rescue Retirement Plan
South Indian River Water Control District
South Trail Fire Protection & Rescue District
Town of Haverhill
Town of Hypoluxo
Town of Hillsboro Beach
Town of Lantana
Town of Lauderdale By-The–Sea Volunteer Fire Pension
Town of Pembroke Park
Village of Wellington
Village of Golf

Professional Education (over the last two years)

Course	**Hours**
Government Accounting and Auditing	*48*
Accounting, Auditing and Other	*33*
Total Hours	81 (*includes 4 hours of Ethics CPE)*

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm*** *and* ***we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***exceed those expectations***. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- Read minutes of meetings;
- Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- Obtain an understanding of fraud detection and prevention systems;
- Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- Perform final analytical procedures;
- Review information and make inquiries for subsequent events; and
- Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

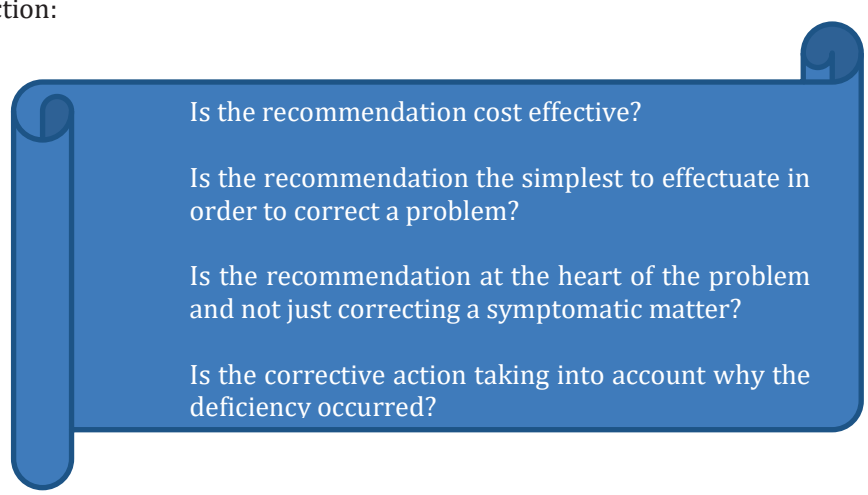
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- Significant audit adjustments;
- Significant deficiencies or material weaknesses;
- Disagreements with management; and
- Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

Year Ended September 30,	Fee
2024	$3,900
2025	$4,000
2026	$4,100
2027	$4,200
2028	$4,300
TOTAL (2024-2028)	**$20,500**

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional debt is issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Independent District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	**490**	**5**	**4**	**484**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current Arbitrage Calculations

We look forward to providing Winding Cypress Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.

Winding Cypress
Community Development District

Financial Report For
September 2024

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
SEPTEMBER 2024

REVENUES	Annual Budget 10/1/23 - 9/30/24	Actual Sep-24	Year To Date Actual 10/1/23 - 9/30/24
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	375	30,308
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	296	4,500
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**	**$ 11,038**	**$ 117,042**
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**	**$ 11,038**	**$ 223,835**
REVENUES LESS EXPENDITURES	**$ 883,575**	**$ (11,038)**	**$ 1,276,312**
Bond Payments (2015)	(486,750)	0	(496,527)
Bond Payments (2019)	(288,311)	0	(293,915)
BALANCE	**$ 108,514**	**$ (11,038)**	**$ 485,870**
County Appraiser & Tax Collector Fees	(49,916)	0	(27,859)
Discounts For Early Payments	(58,598)	0	(54,664)
EXCESS/ (SHORTFALL)	**$ -**	**$ (11,038)**	**$ 403,347**
CARRYOVER FROM PRIOR YEAR	0	0	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ (11,038)**	**$ 403,347**

Operating Account Bank Balance As Of 9/30/24	**$ 477,668.89**
Accounts Payable As Of 9/30/24	**$ 19,489.93**
Accounts Receivable As Of 9/30/24	**$ -**
Lake Remediation Reserve As Of 9/30/24	**$ 320,159.00**
Available Funds As Of 9/30/24	**$ 138,019.96**

Preserve Areas Bank Account As Of 9/30/24	**$ 804,124.33**

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	30,307.77	25,500.00	4,807.77	118.85%
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	4,499.60	4,000.00	499.60	112.49%
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	223,834.38	564,785.00	-340,950.62	39.63%
Net Ordinary Income	403,347.60	0.00	403,347.60	100.0%
Net Income	**403,347.60**	**0.00**	**403,347.60**	**100.0%**

Winding Cypress Community Development District
Expenditures
October 2023 through September 2024

	Date	Num	Name	Memo	Debit
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
	08/31/2024	3454645	Kutak Rock LLP	legal services thru 08/31/2024	5,838.09
	08/31/2024	22051	Mahoney Law Group P.A.	legal thru 08/31/2024	1,772.50
	09/30/2024	22136	Mahoney Law Group P.A.	legal thru 9/30/24	375.00
Total 01-1315 · Legal Fees					30,307.77
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

Winding Cypress Community Development District
Expenditures
October 2023 through September 2024

	Date	Num	Name	Memo	Debit
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
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

Winding Cypress Community Development District
Expenditures
October 2023 through September 2024

	Date	Num	Name	Memo	Debit
	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
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
	09/01/2024	0006703663	Gannett Florida LocaliQ	FY 24/25 Reg Mtg Schedule	296.00
Total 01-1480 · Legal Advertisements					4,499.60
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

	Date	Num	Name	Memo	Debit
	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
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

Winding Cypress Community Development District
Expenditures
October 2023 through September 2024

	Date	Num	Name	Memo	Debit
	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
01-1540 · Dues, License & Subscriptions					
	10/02/2023	89181	Florida Commerce	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					**223,834.38**

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)	
$ (311,688.25)	$ (293,914.95)	
$ -	$ -	