



**WINDING CYPRESS
COMMUNITY DEVELOPMENT
DISTRICT**

**COLLIER COUNTY
REGULAR BOARD MEETING
OCTOBER 15, 2026
1:00 P.M.**

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

www.windingcypresscdd.org

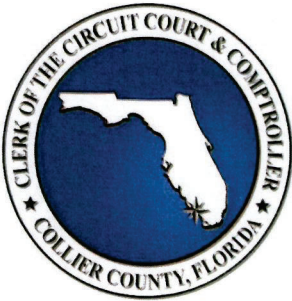
561.630.4922 Telephone

877.SDS.4922 Toll Free

561.630.4923 Facsimile

AGENDA
WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
Clubhouse at Winding Cypress
7180 Winding Cypress Drive
Naples, Florida 34114
REGULAR BOARD MEETING
October 15, 2026
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. Comments from the Public
- G. Approval of Minutes
 - 1. July 23, 2026 Special Board Meeting & Public Hearing's.....Page 3
- H. Old Business
- I. New Business
 - 1. Consider Approval of RFP for Lake Banks.....Page 8
- J. Administrative Matters
 - 1. Manager's Report
 - Financials.....Page 9
 - 2. Attorney's Report
- K. Board Member Comments
- L. Adjourn



Clerk of the Circuit Court and Comptroller - Crystal K. Kinzel
Collier County, Florida
3315 Tamiami Trail East, Ste. 102 - Naples, FL 34112-5324
Phone: (239) 252-2646

Affidavit of Publication

COLLIER COUNTY STATE OF FLORIDA

Before the undersigned authority personally appeared
Stephanie Martinez-Gonzalez, who on oath says that he
or she is a

Deputy Clerk of the Circuit Court of Collier County,
Florida; that the attached copy of advertisement,
WINDING CYPRESS COMMUNITY DEVELOPMENT
DISTRICT FISCAL YEAR 2026/2027 REGULAR
MEETING SCHEDULE was published on the publicly
accessible website <https://notices.collierclerk.com> as
designated by Collier County, Florida on 10/01/2026
until 10/03/2026.

Affiant further says that the website complies with all
legal requirements for publication in chapter 50, Florida
Statutes.

Br: [Signature]
(Affiant Signature)

Stephanie Martinez
(Affiant Printed Name)

Sworn to and subscribed before me this 10/05/2026

Crystal K. Kinzel Clerk of the Circuit Court &
Comptroller

[Signature]
(Deputy Clerk Signature)

Jennifer Hansen
(Deputy Clerk Printed Name)

10/5/26
Date

**WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 REGULAR MEETING SCHEDULE**

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

**October 15, 2026
November 5, 2026
December 3, 2026
February 4, 2027
March 4, 2027
April 1, 2027
May 6, 2027
June 3, 2027
August 5, 2027
September 2, 2027**

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

From time to time one or two Supervisors may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

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

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

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

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT

www.windingcypresscdd.org

**WINDING CYPRESS
COMMUNITY DEVELOPMENT DISTRICT
PUBLIC HEARINGS & SPECIAL BOARD MEETING
JULY 23, 2026**

A. CALL TO ORDER

The July 23, 2026, Special 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 the July 23, 2026, Special Board Meeting had been published on the Collier County website from July 3, 2026, to July 11, 2026, 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:

Chairperson	Barbara Powell	Present
Vice Chairman	Alex Petrovsky	Present
Supervisor	Gerard O’Donohue	Present
Supervisor	Patrick Cirello	Present
Supervisor	Susan Broucek	Present

Also present were the following Staff members:

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

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

E. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

F. COMMENTS FROM THE PUBLIC

There were no comments from the public.

G. APPROVAL OF MINUTES

1. May 21, 2026, Regular Board Meeting

Section I. Should read Mr. Tryka presented an option for consideration which would authorize residents to connect from the downspout to a drain box on the district easement. The word “authorize” was missing from the sentence.

Section K- Mr. Ahearn’s name was spelled incorrectly.

A **motion** was made by Supervisor Ciriello, seconded by Supervisor Broucek and passed unanimously approving the minutes of the May 21, 2026, Regular Board Meeting, as amended.

H. PUBLIC HEARING – Revised Rules of Procedure

A **motion** was made by Supervisor Powell, seconded by Supervisor Broucek and passed unanimously recessing the Special Board Meeting and opening the Public Hearing on the Revised Rules of Procedure.

1. Proof of Publication

Proof of publication was presented that the July 23, 2026, Public Hearing on the Revised Rules of Procedure had been published on the Collier County website from June 25, 2026, until June 26, 2026, as legally required.

2. Receive Public Comment on Revised Rules of Procedure

It was noted that in Section 1.3 discussing advertising requirements, we need to add the Collier County website.

Mr. Ahearns provided an update on the court drains under public comment.

The Board also wished to update the policy to include the approximate cost for legal easements and review at approximately \$150.00 per connection.

In addition, the Board wished to add with 48 hour notice to the section regarding scheduling installation with the District Engineer.

A **motion** was then made by Supervisor Powell, seconded by Supervisor Broucek and passed unanimously closing the Public Hearing on the Revised Rules of Procedure and reconvening the Special Board Meeting.

3. Consider Resolution No. 2026-05 -Adopting Revised Rules of Procedure

Resolution No. 2026-05 was presented, entitled:

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT ADOPTING RULES OF PROCEDURE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Supervisor Powell, seconded by Supervisor Petrovsky and passed unanimously adopting Resolution No. 2026-05, amended to include the Collier County website.

4. Consider Resolution No. 2026-06 – Adopting Yard Drain Installation Policy & Fees

Resolution No. 2026-06 was presented, entitled:

RESOLUTION 2026-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
ADOPTING YARD DRAIN INSTALLATION POLICY AND FEES;
PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN
EFFECTIVE DATE.**

A **motion** was made by Supervisor Ciriello, seconded by Supervisor Powell and passed unanimously adopting Resolution No. 2026-06, as amended above.

I. PUBLIC HEARING – Adopting a Fiscal Year 2026/2027 Final Budget

A **motion** was made by Supervisor Powell, seconded by Supervisor Broucek and passed unanimously recessing the Special Board Meeting and opening the Public Hearing to consider Adopting a Fiscal Year 2026/2027 Final Budget.

1. Proof of Publication

Proof of publication was presented that the July 23, 2026, Public Hearing to consider Adopting a Fiscal Year 2026/2027 Final Budget had been published on the Collier County website from July 3, 2026, until July 11, 2026, as legally required.

2. Receive Public Comment on Fiscal Year 2026/2027 Final Budget

There were no comments from the members of the public.

A discussion ensued regarding how to correctly track and categorize the yard drain connections and installations.

The Lake Bank Remediation line item will be decreased to \$300,000.

A new line item - “Yard Drains” will be added and will be funded with the money from the decrease in Lake Bank Remediation (\$15,265).

3. Consider Resolution No. 2026-07 -Adopting a Fiscal Year 2026/2027 Final Budget

Resolution No. 2026-07 was presented, entitled:

RESOLUTION 2026-07 [FY 2026/2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Supervisor Powell, seconded by Supervisor Ciriello and passed unanimously adopting Resolution No. 2026-07, as amended.

4. Consider Resolution No. 2026-08 – Adopting Fiscal Year 2026/2027 Annual Assessment

Resolution No. 2026-08 was presented, entitled:

**RESOLUTION 2026-08
[FY 2026/2027 ASSESSMENT RESOLUTION]**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026/2027 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Supervisor Ciriello, seconded by Supervisor Petrovsky and passed unanimously adopting Resolution No. 2026-08, as presented.

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

J. OLD BUSINESS

1. Update Regarding Lake Bank Project

2. Discussion Regarding Verona Walk Easement

K. NEW BUSINESS

1. Consider Resolution No. 2026-09 – Adopting a Fiscal Year 2026/2027 Meeting Schedule

Resolution No. 2026-09 was presented, entitled:

RESOLUTION NO. 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2026/2027 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

A discussion ensued and a consensus was reached to not formally schedule any Workshops at this time, but to add them as needed. The October meeting will be held on October 15th in order to establish a quorum. All other meetings will be held on the 1st Thursday of the month.

A **motion** was made by Supervisor Petrovsky, seconded by Supervisor Powell and passed unanimously adopting Resolution No. 2026-09, as presented.

I. ADMINISTRATIVE MATTERS

1. Manager's Report

The financials were presented. Engineering costs are currently over budget. This was explained as more of a clean-up item. Items that were included for the lake bank remediation were billed to "engineering." Either line item is an appropriate place for them and at the amended budget meeting this will be adjusted. With the next budget cycle, we will ask for these items to be allocated separately.

It was noted that the next meeting would be October 15, 2026.

2. Attorney's Report

Ms. Willson had nothing further but was available for questions. There were none at this time.

M. BOARD MEMBER COMMENTS

There were no further comments from the Board Members.

N. ADJOURNMENT

There being no further business to address, the Special Board Meeting was adjourned at 1:59 p.m. on a **motion** made by Supervisor Petrovsky, seconded by Supervisor Broucek and passed unanimously.

Chairperson/Vice Chairman

Secretary/Assistant Secretary

Date Approved _____

**CONSIDER APPROVAL OF RFP
FOR LAKE BANKS**

**TO BE DISTRIBUTED
UNDER SEPARATE COVER**

Winding Cypress
Community Development District

**Financial Report For
September 2026**

**WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
SEPTEMBER 2026**

	Annual Budget 10/1/25 - 9/30/26	Actual Sep-26	Year To Date Actual 10/1/25 - 9/30/26
REVENUES			
O & M (Operation & Maintenance) Assessments	608,951	0	610,063
Debt Assessments (2015)	526,216	0	526,752
Debt Assessments (2019)	308,830	0	308,886
Other Revenue	0	0	0
Interest Income - Operating	4,000	0	22,872
Interest Income - Preserve Areas	12,000	0	21,177
TOTAL REVENUES	\$ 1,459,997	\$ -	\$ 1,489,750
EXPENDITURES			
Administrative Expenditures			
Supervisor Fees	10,000	0	800
Payroll Taxes - Employer	800	0	61
Management	52,980	4,415	52,980
Legal	25,500	0	16,242
Legal & Engineering - Extraordinary	0	0	0
Assessment Roll	5,000	5,000	5,000
Audit Fees	4,000	0	4,000
Arbitrage Rebate Fee	650	0	650
Insurance	8,200	0	7,269
Legal Advertisements	5,000	0	1,588
Miscellaneous	1,260	0	671
Postage	600	0	457
Office Supplies	850	0	1,220
Dues & Subscriptions	175	0	175
Trustee Fee	8,300	0	8,278
Continuing Disclosure Fee	1,000	700	700
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 124,315	\$ 10,115	\$ 100,091
Maintenance Expenditures			
Engineering/Inspections	25,000	0	117,459
Preserve Maintenance	79,700	0	78,500
Lake Bank Maintenance	70,000	0	0
Lake Remediation	315,265	0	0
Pipe Maintenance	0	0	0
TOTAL MAINTENANCE EXPENDITURES	\$ 489,965	\$ -	\$ 195,959
TOTAL EXPENDITURES	\$ 614,280	\$ 10,115	\$ 296,050
REVENUES LESS EXPENDITURES	\$ 845,717	\$ (10,115)	\$ 1,193,700
Bond Payments (2015)	(486,750)	0	(496,883)
Bond Payments (2019)	(285,668)	0	(291,371)
BALANCE	\$ 73,299	\$ (10,115)	\$ 405,446
County Appraiser & Tax Collector Fees	(49,818)	0	(27,224)
Discounts For Early Payments	(58,481)	0	(54,112)
EXCESS/ (SHORTFALL)	\$ (35,000)	\$ (10,115)	\$ 324,110
CARRYOVER FROM PRIOR YEAR	35,000	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (10,115)	\$ 324,110
Operating Account Bank Balance As Of 9/30/26	\$ 786,659.92		
Accounts Payable As Of 9/30/26	\$ 17,864.31		
Accounts Receivable As Of 9/30/26	\$ -		
Lake Remediation Reserve As Of 9/30/26	\$ 366,062.00		
Operating Account Available Funds As Of 9/30/26	\$ 402,733.61		
Preserve Areas Bank Account As Of 9/30/26	\$ 860,810.03		
Total Available Funds As Of 9/30/26	\$ 1,263,543.64		

Notes

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 2025 - September 2026

	Oct 25 - Sept 26	25/26 Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01-3300 · O&M Assessments	610,062.60	608,951.00	1,111.60	100.18%
01-3810 · Debt Assessments (2015)	526,752.45	526,216.00	536.45	100.1%
01-3811 · Debt Assessments (2019)	308,885.70	308,830.00	55.70	100.02%
01-3820 · Debt Assess-Pd To Trustee-2015	-496,883.30	-486,750.00	-10,133.30	102.08%
01-3821 · Debt Assess-Pd To Trustee-2019	-291,370.70	-285,668.00	-5,702.70	102.0%
01-3830 · Assessment Fees	-27,223.58	-49,818.00	22,594.42	54.65%
01-3831 · Assessment Discounts	-54,112.14	-58,481.00	4,368.86	92.53%
01-9401 · Carryover Funds from Prev. Year	0.00	35,000.00	-35,000.00	0.0%
01-9410 · Interest Income (GF)	22,872.20	4,000.00	18,872.20	571.81%
01-9411 · Interest Income (Preserve Acct)	21,177.13	12,000.00	9,177.13	176.48%
Total Income	620,160.36	614,280.00	5,880.36	100.96%
Expense				
01-1310 · Engineering	117,459.26	25,000.00	92,459.26	469.84%
01-1311 · Management Fees	52,980.00	52,980.00	0.00	100.0%
01-1315 · Legal Fees	16,241.50	25,500.00	-9,258.50	63.69%
01-1316 · Lake Remediation & Related Items	0.00	315,265.00	-315,265.00	0.0%
01-1318 · Assessment/Tax Roll	5,000.00	5,000.00	0.00	100.0%
01-1320 · Audit Fees	4,000.00	4,000.00	0.00	100.0%
01-1321 · Supervisor Fees	800.00	10,000.00	-9,200.00	8.0%
01-1323 · Payroll tax expense	61.20	800.00	-738.80	7.65%
01-1330 · Arbitrage Rebate Fee	650.00	650.00	0.00	100.0%
01-1450 · Insurance	7,269.00	8,200.00	-931.00	88.65%
01-1480 · Legal Advertisements	1,587.84	5,000.00	-3,412.16	31.76%
01-1512 · Miscellaneous	671.42	1,260.00	-588.58	53.29%
01-1513 · Postage and Delivery	457.28	600.00	-142.72	76.21%
01-1514 · Office Supplies	1,219.65	850.00	369.65	143.49%
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	700.00	1,000.00	-300.00	70.0%
01-1807 · Lake Maintenance	0.00	70,000.00	-70,000.00	0.0%
01-1813 · Preserve Maintenance	78,500.00	79,700.00	-1,200.00	98.49%
Total Expense	296,049.65	614,280.00	-318,230.35	48.2%
Net Ordinary Income	324,110.71	0.00	324,110.71	100.0%
Net Income	324,110.71	0.00	324,110.71	100.0%

Winding Cypress Community Development District
Expenditures
October 2025 through September 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
Expenditures					
01-1310 · Engineering					
	10/31/2025	202548088	LJA Engineering	Engineering thru 10/31/2025	9,325.50
	11/28/2025	202554033	LJA Engineering	Engineering thru 11/28/2025	16,495.00
	12/31/2025	202560478	LJA Engineering	Engineering thru 12/31/2025	15,984.75
	01/30/2026	202603143	LJA Engineering	Engineering thru 12/31/2025	1,525.00
	02/27/2026	202609640	LJA Engineering	Engineering thru 02/27/2026	4,045.00
	03/27/2026	202616089	LJA Engineering	Engineering thru 03/27/2026	2,989.00
	05/01/2026	202622573	LJA Engineering	Engineering thru 05/01/2026	14,292.00
	05/29/2026	202626119	LJA Engineering	Engineering thru 05/29/2026	14,010.50
	06/26/2026	202631499	LJA Engineering	Engineering thru 06/26/2026	976.00
	07/31/2026	202640288	LJA Engineering	Engineering thru 07/31/2026	32,539.00
	08/28/2026	202643796	LJA Engineering	Engineering thru 08/28/2026	5,277.51
Total 01-1310 · Engineering					117,459.26
01-1311 · Management Fees					
	10/31/2025	2025-1442	Special District Services	Management fee - October 2025	4,415.00
	11/30/2025	2025-1567	Special District Services	Management fee - November 2025	4,415.00
	12/31/2025	2025-1709	Special District Services	Management fee - December 2025	4,415.00
	01/31/2026	2026-1844	Special District Services	Management fee - January 2026	4,415.00
	02/28/2026	2026-1964	Special District Services	Management fee - February 2026	4,415.00
	03/31/2026	2026-2083	Special District Services	Management fee - March 2026	4,415.00
	04/30/2026	2026-2204	Special District Services	Management fee - April 2026	4,415.00
	05/31/2026	2026-2358	Special District Services	Management fee - monthly	4,415.00
	06/30/2026	2026-2479	Special District Services	Management fee - monthly	4,415.00
	07/31/2026	2026-2598	Special District Services	Management fee - monthly	4,415.00
	08/18/2026	2026-2723	Special District Services	Management fee - monthly	4,415.00
	09/30/2026	2026-2847	Special District Services	Management fee - monthly	4,415.00
Total 01-1311 · Management Fees					52,980.00

Winding Cypress Community Development District
Expenditures
October 2025 through September 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
01-1315 · Legal Fees					
	10/31/2025	3669418	Kutak Rock LLP	legal services October 2025	736.00
	11/05/2025	3653810	Kutak Rock LLP	legal services September 2025	1,086.50
	11/30/2025	3675295	Kutak Rock LLP	legal services November 2025	1,718.50
	12/31/2025	3690416	Kutak Rock LLP	legal services December 2025	1,408.50
	01/31/2026	3704040	Kutak Rock LLP	legal services January 2026	1,022.50
	02/28/2026	3719148	Kutak Rock LLP	legal services February 2026	971.50
	03/31/2026	3732431	Kutak Rock LLP	legal services March 2026	1,842.50
	04/30/2026	3758918	Kutak Rock LLP	legal services April 2026	3,116.00
	05/31/2026	3773704	Kutak Rock LLP	legal services May 2026	1,267.50
	06/30/2026	3790761	Kutak Rock LLP	legal services June 2026	600.50
	07/31/2026	3795156	Kutak Rock LLP	legal services July 2026	2,471.50
Total 01-1315 · Legal Fees					16,241.50
01-1318 · Assessment/Tax Roll					
	09/29/2026	2026-2991	Special District Services	Assessment Roll Preparation (per agreement) 2026	5,000.00
Total 01-1318 · Assessment/Tax Roll					5,000.00
01-1320 · Audit Fees					
	07/01/2026	29948	Grau and Associates	fee for FY 2024/2025 audit	4,000.00
Total 01-1320 · Audit Fees					4,000.00
01-1321 · Supervisor Fees					
	11/10/2025	PR 11/06/25		Meeting date 11/06/25 check date 11/13/25 (Petrovsky)	200.00
	12/05/2025	PR 12/04/25		Meeting date 12/04/25 check date 12/09/25 (Petrovsky)	200.00
	05/29/2026	PR 05.21.26		Meeting date 05.21.26 check date 06.02.26 (Petrovsky)	200.00
	07/29/2026	PR 7.23.26		Meeting date 07.23.26 check date 07.31.26 (Petrovsky)	200.00
Total 01-1321 · Supervisor Fees					800.00
01-1322 · Payroll processing fee					
	11/10/2025	PR 11/06/25		Meeting date 11/06/25 check date 11/13/25 (Petrovsky)	50.85
	12/05/2025	PR 12/04/25		Meeting date 12/04/25 check date 12/09/25 (Petrovsky)	50.85
	05/29/2026	PR 05.21.26		Meeting date 05.21.26 check date 06.02.26 (Petrovsky)	50.85
	07/29/2026	PR 7.23.26		Meeting date 07.23.26 check date 07.31.26 (Petrovsky)	50.85
Total 01-1322 · Payroll processing fee					203.40

Winding Cypress Community Development District
Expenditures
October 2025 through September 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
01-1323 · Payroll tax expense					
	11/10/2025	PR 11/06/25		Meeting date 11/06/25 check date 11/13/25 (Petrovsky)	15.30
	12/05/2025	PR 12/04/25		Meeting date 12/04/25 check date 12/09/25 (Petrovsky)	15.30
	05/29/2026	PR 05.21.26		Meeting date 05.21.26 check date 06.02.26 (Petrovsky)	15.30
	07/29/2026	PR 7.23.26		Meeting date 07.23.26 check date 07.31.26 (Petrovsky)	15.30
Total 01-1323 · Payroll tax expense					61.20
01-1330 · Arbitrage Rebate Fee					
	01/15/2026	004029	LLS Tax Solutions Inc.	Arbitrage Rebate calc report fee Series 2015	650.00
Total 01-1330 · Arbitrage Rebate Fee					650.00
01-1450 · Insurance					
	10/01/2025	30080	Egis Insurance Advisors LLC	policy# 100125281 10/1/25-10/1/26	7,269.00
Total 01-1450 · Insurance					7,269.00
01-1480 · Legal Advertisements					
	10/31/2025	0007405638	Gannett Florida LocaliQ	FY 25/26 Mtg Schedule	288.16
	11/30/2025	0007454487	Gannett Florida LocaliQ	Notice of Reg Board Mtg	241.12
	12/31/2025	0007503738	Gannett Florida LocaliQ	Notice of Rule Development	194.08
	01/31/2026	0007552397	Gannett Florida LocaliQ	FY 25/26 Workshop Schedule	237.20
	01/31/2026	0007552397	Gannett Florida LocaliQ	Notice of Rulemaking	441.04
	01/31/2026	0007552397	Gannett Florida LocaliQ	Notice of Intent to Advertise on Collier County Website as of 01/27/26	186.24
Total 01-1480 · Legal Advertisements					1,587.84

Winding Cypress Community Development District
Expenditures
October 2025 through September 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
01-1512 · Miscellaneous					
	11/30/2025	2025-1567	Special District Services	Conference calls	5.92
	11/30/2025	2025-1567	Special District Services	travel	35.00
	12/31/2025	2025-1709	Special District Services	Conference calls	16.14
	12/31/2025	2025-1709	Special District Services	travel	126.70
	01/31/2026	2026-1844	Special District Services	travel	35.00
	03/31/2026	2026-2083	Special District Services	conference calls	8.93
	03/31/2026	2026-2083	Special District Services	Travel	31.90
	04/30/2026	2026-2204	Special District Services	conference calls	13.48
	04/30/2026	2026-2204	Special District Services	Travel	31.90
	05/31/2026	2026-2358	Special District Services	conference calls	17.89
	05/31/2026	2026-2358	Special District Services	Travel	63.80
	06/30/2026	2026-2479	Special District Services	conference calls	8.23
	06/30/2026	2026-2479	Special District Services	Travel	31.90
	08/18/2026	2026-2723	Special District Services	Conference calls	7.79
	08/18/2026	2026-2723	Special District Services	Travel	33.44
Total 01-1512 · Miscellaneous					<u>468.02</u>
01-1513 · Postage and Delivery					
	11/30/2025	2025-1567	Special District Services	FedEx	50.85
	01/12/2026	01.12.26	Collier County Tax Collector,	pro rata share of postage for tax billing	113.99
	01/31/2026	2026-1844	Special District Services	FedEx	39.95
	02/28/2026	2026-1964	Special District Services	FedEx	21.71
	02/28/2026	2026-1964	Special District Services	postage	1.63
	04/20/2026	04/20/26	Collier County Tax Collector,	pro rata share of postage for tax billing	9.41
	04/30/2026	2026-2204	Special District Services	FedEx Charges - March 2026	63.92
	05/31/2026	2026-2358	Special District Services	FedEx Charges	67.72
	06/30/2026	2026-2479	Special District Services	FedEx Charges	78.54
	07/31/2026	2026-2598	Special District Services	FedEx Charges	9.56
Total 01-1513 · Postage and Delivery					<u>457.28</u>

Winding Cypress Community Development District
Expenditures
October 2025 through September 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
01-1514 · Office Supplies					
	10/31/2025	2025-1442	Special District Services	copier charges	41.55
	10/31/2025	2025-1442	Special District Services	meeting books	24.00
	11/30/2025	2025-1567	Special District Services	copier charges	49.20
	12/31/2025	2025-1709	Special District Services	copier charges	94.35
	12/31/2025	2025-1709	Special District Services	meeting books	28.00
	01/31/2026	2026-1844	Special District Services	copier charges	3.60
	01/31/2026	2026-1844	Special District Services	meeting books	48.00
	02/28/2026	2026-1964	Special District Services	copier charges	116.10
	03/31/2026	2026-2083	Special District Services	copier charges	46.20
	03/31/2026	2026-2083	Special District Services	meeting books	28.00
	04/30/2026	2026-2204	Special District Services	copier charges	5.40
	04/30/2026	2026-2204	Special District Services	meeting books	20.00
	05/31/2026	2026-2358	Special District Services	copier charges	1.95
	05/31/2026	2026-2358	Special District Services	meeting books	28.00
	06/30/2026	2026-2479	Special District Services	copier charges	165.00
	06/30/2026	2026-2479	Special District Services	meeting books	28.00
	07/31/2026	2026-2598	Special District Services	copier charges	8.10
	08/18/2026	2026-2723	Special District Services	copier charges	459.90
	08/18/2026	2026-2723	Special District Services	meeting books	24.00
	09/30/2026	2026-2847	Special District Services	copier charges	0.30
Total 01-1514 · Office Supplies					1,219.65
01-1540 · Dues, License & Subscriptions					
	10/01/2025	93296	Florida Commerce	special district fee FY 25/26	175.00
Total 01-1540 · Dues, License & Subscriptions					175.00
01-1550 · Trustee Fees					
	12/24/2025	8013814	US Bank (trustee fees)	Series 2015 12/01/2025 - 11/30/2026	4,246.25
	02/25/2026	8087313	US Bank (trustee fees)	trustee fee Series 2019 02/01/26 - 01/31/27	4,031.25
Total 01-1550 · Trustee Fees					8,277.50

Winding Cypress Community Development District
Expenditures
October 2025 through September 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
01-1743 · Continuing Disclosure Fee					
	09/28/2026	2026-3186	Special District Services	Continuing Disclosure Fee - Fiscal Year 25/26 (2015)	350.00
	09/28/2026	2026-3186	Special District Services	Continuing Disclosure Fee - Fiscal Year 25/26 (2019)	350.00
Total 01-1743 · Continuing Disclosure Fee					<u>700.00</u>
01-1813 · Preserve Maintenance					
	12/31/2025	CESI-022240	Collier Environmental Services	Annual Maintenance treatment to wetland preserves	78,500.00
Total 01-1813 · Preserve Maintenance					<u>78,500.00</u>
Total Expenditures					<u>296,049.65</u>

**WINDING CYPRESS CDD
TAX COLLECTIONS
2025 - 2026**

#	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
									\$1,444,333	\$608,955	\$526,548	\$308,830	\$608,955	\$526,548	\$308,830		
									\$1,379,698	\$607,280	\$486,750	\$285,668	\$607,280	\$486,750	\$285,668	\$486,750	\$285,668
1	1	Collier Cty Tax Collector	11/03/25	NAV Taxes	\$ 5,431.64		\$ (103.40)	\$ (261.67)	\$ 5,066.57	\$ 2,289.94	\$ 1,980.40	\$ 1,161.30	\$ 2,136.02	\$ 1,847.30	\$ 1,083.25	\$ 1,847.30	\$ 1,083.25
2	2	Collier Cty Tax Collector	11/06/25	NAV Taxes	\$ 16,554.84		\$ (317.85)	\$ (662.20)	\$ 15,574.79	\$ 6,979.49	\$ 6,035.90	\$ 3,539.45	\$ 6,566.19	\$ 5,678.65	\$ 3,329.95	\$ 5,678.65	\$ 3,329.95
3	3	Collier Cty Tax Collector	11/13/25	NAV Taxes	\$ 139,682.50		\$ (2,681.91)	\$ (5,587.36)	\$ 131,413.23	\$ 58,890.10	\$ 50,928.25	\$ 29,864.15	\$ 55,403.68	\$ 47,913.30	\$ 28,096.25	\$ 47,913.30	\$ 28,096.25
4	4	Collier Cty Tax Collector	11/20/25	NAV Taxes	\$ 221,800.62		\$ (4,258.57)	\$ (8,872.12)	\$ 208,669.93	\$ 93,511.07	\$ 80,868.55	\$ 47,421.00	\$ 87,975.08	\$ 76,081.15	\$ 44,613.70	\$ 76,081.15	\$ 44,613.70
5	5	Collier Cty Tax Collector	11/26/25	NAV Taxes	\$ 174,283.16		\$ (3,346.23)	\$ (6,971.40)	\$ 163,965.53	\$ 73,477.76	\$ 63,543.65	\$ 37,261.75	\$ 69,127.73	\$ 59,781.90	\$ 35,055.90	\$ 59,781.90	\$ 35,055.90
6	6	Collier Cty Tax Collector	12/05/25	NAV Taxes	\$ 605,771.60		\$ (11,630.81)	\$ (24,231.12)	\$ 569,909.67	\$ 255,393.25	\$ 220,864.35	\$ 129,514.00	\$ 240,273.77	\$ 207,789.15	\$ 121,846.75	\$ 207,789.15	\$ 121,846.75
7	7	Collier Cty Tax Collector	12/15/25	NAV Taxes	\$ 101,930.94		\$ (1,960.49)	\$ (3,906.56)	\$ 96,063.89	\$ 42,974.04	\$ 37,164.05	\$ 21,792.85	\$ 40,500.39	\$ 35,025.00	\$ 20,538.50	\$ 35,025.00	\$ 20,538.50
8	8	Collier Cty Tax Collector	01/08/26	NAV Taxes	\$ 56,707.32		\$ (1,099.78)	\$ (1,718.74)	\$ 53,888.80	\$ 23,907.77	\$ 20,675.50	\$ 12,124.05	\$ 22,719.40	\$ 19,647.90	\$ 11,521.50	\$ 19,647.90	\$ 11,521.50
9	Int - 1	Collier Cty Tax Collector	01/08/26	Interest		\$ 661.39			\$ 661.39	\$ 661.39			\$ 661.39			\$ -	\$ -
10	9	Collier Cty Tax Collector	12/19/25	NAV Taxes	\$ 25,944.95		\$ (502.18)	\$ (835.58)	\$ 24,607.19	\$ 10,938.35	\$ 9,459.55	\$ 5,547.05	\$ 10,374.29	\$ 8,971.85	\$ 5,261.05	\$ 8,971.85	\$ 5,261.05
11	10	Collier Cty Tax Collector	02/06/26	NAV Taxes	\$ 43,701.04		\$ (855.78)	\$ (911.66)	\$ 41,933.60	\$ 18,424.34	\$ 15,933.40	\$ 9,343.30	\$ 17,679.10	\$ 15,289.05	\$ 8,965.45	\$ 15,289.05	\$ 8,965.45
12	EF	Collier Cty Tax Collector	03/10/26	Excess Fees			\$ 592.20		\$ 592.20				\$ 592.20			\$ -	\$ -
13	11	Collier Cty Tax Collector	03/06/26	NAV Taxes	\$ 14,015.34		\$ (277.24)	\$ (153.73)	\$ 13,584.37	\$ 5,908.84	\$ 5,110.00	\$ 2,996.50	\$ 5,727.07	\$ 4,952.90	\$ 2,904.40	\$ 4,952.90	\$ 2,904.40
14	12	Collier Cty Tax Collector	04/07/26	NAV Taxes	\$ 19,557.67		\$ (391.15)		\$ 19,166.52	\$ 8,245.47	\$ 7,130.75	\$ 4,181.45	\$ 8,080.52	\$ 6,988.15	\$ 4,097.85	\$ 6,988.15	\$ 4,097.85
15	Int - 2	Collier Cty Tax Collector	04/07/26	Interest		\$ 108.61			\$ 108.61	\$ 108.61			\$ 108.61			\$ -	\$ -
16	13	Collier Cty Tax Collector	05/06/26	NAV Taxes/Interest	\$ 5,377.20	\$ 161.32	\$ (110.77)		\$ 5,427.75	\$ 2,428.32	\$ 1,960.55	\$ 1,149.65	\$ 2,379.70	\$ 1,921.35	\$ 1,126.70	\$ 1,921.35	\$ 1,126.70
17	Int - 3	Collier Cty Tax Collector	07/09/26	Interest		\$ 29.53			\$ 29.53	\$ 29.53			\$ 29.53			\$ -	\$ -
18	14	Collier Cty Tax Collector	06/05/26	NAV Taxes/Interest	\$ 6,206.94	\$ 186.21	\$ (127.86)		\$ 6,265.29	\$ 2,695.30	\$ 2,330.95	\$ 1,366.90	\$ 2,641.34	\$ 2,284.35	\$ 1,339.60	\$ 2,284.35	\$ 1,339.60
19	15	Collier Cty Tax Collector	06/17/26	NAV Taxes/Interest (TC)	\$ 7,366.92	\$ 221.01	\$ (151.76)		\$ 7,436.17	\$ 3,199.03	\$ 2,766.60	\$ 1,622.30	\$ 3,135.02	\$ 2,711.30	\$ 1,589.85	\$ 2,711.30	\$ 1,589.85
20									\$ -							\$ -	\$ -
21									\$ -							\$ -	\$ -
22									\$ -							\$ -	\$ -
23									\$ -							\$ -	\$ -
					\$1,444,332.68	\$ 1,368.07	\$ (27,223.58)	\$ (54,112.14)	\$ 1,364,365.03	\$ 610,062.60	\$ 526,752.45	\$ 308,885.70	\$ 576,111.03	\$ 496,883.30	\$ 291,370.70	\$ 496,883.30	\$ 291,370.70

Assessment Roll = \$1,444,332.68

O&M: 608,954.68
13 Debt: 526,548.00
18 Debt: 308,830.00
1,444,332.68

Tax Collections
100.00%

Note: \$1,444,333, \$608,955, \$526,548 and \$308,830 are 2025/2026 budgeted assessments before discounts and fees.
\$1,379,698, \$607,280, \$486,750 and \$285,668 are 2025/2026 budgeted assessments after discounts and fees.

\$ 1,444,332.68	
\$ 1,368.07	\$ 1,364,365.03
\$ (610,062.60)	\$ (576,111.03)
\$ (526,752.45)	\$ (496,883.30)
\$ (308,885.70)	\$ (291,370.70)
\$ -	\$ -