# Winding Cypress Community Development District

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

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## **FINAL BUDGET**

#### WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2023/2024 OCTOBER 1, 2023 - SEPTEMBER 30, 2024

Debt Assessments - Series 2015   Debt Assessments - Series 2019   The Interest Income		
REVENUES		
Never   Neve		FISCAL YEAR
O&M (Operation & Maintenance) Assessments         1           Debt Assessments - Series 2019         3           Interest Income         1           TOTAL REVENUES         \$         1.4           EXPENDITURES         Administrative Expenditures           Supervisor Fees         Payrolf Taxes - Employer           Management         Legal         Legal Engineering - Extraordinary           Assessment Roll         Anuali Fees           Arbitrage Rebate Fee         Insurance           Legal Advertisements         Miscellaneous           Postage         Office Supplies           Dues & Subscriptions         Trustee Fee           Continuing Disclosure Fee         Total Administrative Expenditures           Engineering/Inspections         Freserve Maintenance           Lake Barik Maintenance         Lake Barik Maintenance           Lake Barik Maintenance         Total Administrative Expenditures           Total O&M Expenditures         \$           Total O&M Expenditures         \$           Bond Payments - Series 2015         4           Bond Payments - Series 2015         4           Bond Payments - Series 2015         4           Bond Payments - Series 2015         5           Bond Payments - Series 2015		2023/2024
Debt Assessments - Series 2015	REVENUES	BUDGET
Debt Assessments - Series 2019   Interest Income	O&M (Operation & Maintenance) Assessments	608,957
Interest Income TOTAL REVENUES \$ 1,4  EXPENDITURES  Supervisor Fees Payroll Taxes - Employer Management Legal Legal & Engineering - Extraordinary Assessment Roll Audit Fees Arbitrage Rebate Fee Insurance Legal Advertisements Miscoellaneous Postage Office Supplies Office	Debt Assessments - Series 2015	526,216
S	Debt Assessments - Series 2019	311,687
EXPENDITURES  Administrative Expenditures Supervisor Fees Payroll Taxes - Employer Management Legal Legal Engineering - Extraordinary Assessment Roll Audit Fees Arbitrage Rebate Fee Insurance Legal Advertisements Miscellaneous Postage Office Supplies Dues & Subscriptions Trustee Fee Total Administrative Expenditures Engineering/Inspections Preserve Maintenance Lake Bank Maintenance Pipe Maintenance Total Maintenance Expenditures \$ 1 Total O&M Expenditures \$ 8 Servenues Serves Serves 2019 BALANCE  Discounts For Early Payments  (EXCESS/ (SHORTFALL) \$ EXCESS/ (SHORTFALL) \$	Interest Income	1,500
EXPENDITURES  Administrative Expenditures  Supervisor Fees  Payroll Taxes - Employer  Management  Legal   Lega	TOTAL REVENUES	
Administrative Expenditures		
Supervisor Fees         Payroll Taxes - Employer           Management         Legal & Engineering - Extraordinary           Assessment Roll         Audit Fees           Arbitrage Rebate Fee         Insurance           Legal Advertisements         Insurance           Legal Advertisements         Miscellaneous           Postage         Office Supplies           Office Supplies         Dues & Subscriptions           Trustee Fee         Continuing Disclosure Fee           Continuing Disclosure Fee         Total Administrative Expenditures           Engineering/Inspections         Freserve Maintenance Expenditures           Preserve Maintenance         Lake Bank Maintenance           Lake Bank Maintenance         Total Maintenance Expenditures           Total O&M Expenditures         \$           \$         1           Total OSM Expenditures         \$           Bond Payments - Series 2015         (4           Bond Payments - Series 2019         (2           BALANCE         1           County Appraiser & Tax Collector Fee         (6           Discounts For Early Payments         (7           EXCESS/ (SHORTFALL)         \$           Carryover Funds From Prior Year	EXPENDITURES	
Supervisor Fees         Payroll Taxes - Employer           Management         Legal & Engineering - Extraordinary           Assessment Roll         Audit Fees           Arbitrage Rebate Fee         Insurance           Legal Advertisements         Insurance           Legal Advertisements         Miscellaneous           Postage         Office Supplies           Office Supplies         Dues & Subscriptions           Trustee Fee         Continuing Disclosure Fee           Continuing Disclosure Fee         Total Administrative Expenditures           Engineering/Inspections         Freserve Maintenance Expenditures           Preserve Maintenance         Lake Bank Maintenance           Lake Bank Maintenance         Total Maintenance Expenditures           Total O&M Expenditures         \$           \$         1           Total OSM Expenditures         \$           Bond Payments - Series 2015         (4           Bond Payments - Series 2019         (2           BALANCE         1           County Appraiser & Tax Collector Fee         (6           Discounts For Early Payments         (7           EXCESS/ (SHORTFALL)         \$           Carryover Funds From Prior Year	Administrative Expenditures	
Payroll Taxes - Employer  Management Legal   Legal & Engineering - Extraordinary	•	12,000
Again   Agai	-	960
Legal & Engineering - Extraordinary         :           Assessment Roll         :           Audit Fees         Arbitrage Rebate Fee           Insurance         :           Legal Advertisements         Miscellaneous           Postage         Office Supplies           Due & Subscriptions         Trustee Fee           Continuing Disclosure Fee         ***Continuing Disclosure Fee           Total Administrative Expenditures         \$         3           Maintenance Expenditures         ***Engineering/Inspections           Preserve Maintenance         ***Lake Bank Maintenance           Lake Bank Maintenance         ***Preserve Maintenance           Total Maintenance Expenditures         ***\$1           Total O&M Expenditures         ***\$5           REVENUES LESS EXPENDITURES         ***           Bond Payments - Series 2015         ***           Bond Payments - Series 2019         ***           County Appraiser & Tax Collector Fee         ***           Discounts For Early Payments         ***           EXCESS/ (SHORTFALL)         ***           EXCESS/ (SHORTFALL)         ***		50,000
Legal & Engineering - Extraordinary         Assessment Roll           Adulti Fees         Arbitrage Rebate Fee           Insurance         Legal Advertisements           Miscellaneous         Postage           Office Supplies         Dues & Subscriptions           Trustee Fee         Continuing Disclosure Fee           Continuing Disclosure Fee         Total Administrative Expenditures           Total Administrative Expenditures         \$           Engineering/Inspections		25,500
Assessment Roll Audit Fees Arbitrage Rebate Fee Insurance Legal Advertisements Miscellaneous Postage Office Supplies Dues & Subscriptions Trustee Fee Continuing Disclosure Fee Total Administrative Expenditures Engineering/Inspections Preserve Maintenance Lake Bank Maintenance Lake Bank Maintenance Total Maintenance Expenditures \$ 1  Total O&M Expenditures \$ 5  REVENUES LESS EXPENDITURES \$ 8  Balance  I County Appraiser & Tax Collector Fee Discounts For Early Payments  (EXCESS/ (SHORTFALL)  EXCESS/ (SHORTFALL)  S  Carryover Funds From Prior Year		25,000
Audit Fees Arbitrage Rebate Fee Insurance Legal Advertisements Miscellaneous Postage Office Supplies Dues & Subscriptions Trustee Fee Continuing Disclosure Fee Total Administrative Expenditures Engineering/inspections Preserve Maintenance Lake Bank Maintenance Lake Bank Maintenance Total Maintenance Expenditures \$ 1  Total O&M Expenditures \$ 5  REVENUES LESS EXPENDITURES \$ 8  Band Payments - Series 2015 Bond Payments - Series 2019  BALANCE  1  County Appraiser & Tax Collector Fee Discounts From Prior Year  Carryover Funds From Prior Year		· · · · · · · · · · · · · · · · · · ·
Arbitrage Rebate Fee Insurance Legal Advertisements Miscellaneous Postage Office Supplies Dues & Subscriptions Trustee Fee Continuing Disclosure Fee Total Administrative Expenditures Engineering/Inspections Preserve Maintenance Lake Bank Maintenance Pipe Maintenance Expenditures \$ 1  Total O&M Expenditures \$ 5  REVENUES LESS EXPENDITURES \$ 8  Bond Payments - Series 2015 Both Payments - Series 2019  County Appraiser & Tax Collector Fee Discounts From Prior Year  Carryover Funds From Prior Year		5,000
Insurance Legal Advertisements Miscellaneous Postage Office Supplies Dues & Subscriptions Trustee Fee Continuing Disclosure Fee Total Administrative Expenditures Engineering/Inspections Preserve Maintenance Lake Bank Maintenance Pipe Maintenance Total Maintenance Expenditures \$ 1  Total O&M Expenditures \$ 5  REVENUES LESS EXPENDITURES \$ 8  Bond Payments - Series 2015 Bond Payments - Series 2019  (2  BALANCE 1  County Appraiser & Tax Collector Fee Discounts For Early Payments  EXCESS/ (SHORTFALL) \$  Carryover Funds From Prior Year		4,200
Legal Advertisements           Miscellaneous           Postage           Office Supplies           Dues & Subscriptions           Trustee Fee           Continuing Disclosure Fee           Total Administrative Expenditures           Engineering/Inspections           Preserve Maintenance           Lake Bank Maintenance           Pipe Maintenance           Pipe Maintenance Expenditures           \$         1           Total O&M Expenditures         \$           REVENUES LESS EXPENDITURES         \$           Bond Payments - Series 2015         (4           Bond Payments - Series 2019         (2           BALANCE         1           County Appraiser & Tax Collector Fee         (Discounts For Early Payments           EXCESS/ (SHORTFALL)         \$           EXCESS/ (SHORTFALL)         \$           Carryover Funds From Prior Year		650
Miscellaneous         Postage           Office Supplies         Dues & Subscriptions           Trustee Fee         Continuing Disclosure Fee           Continuing Disclosure Fee         3           Maintenance Expenditures         \$           Engineering/Inspections         Preserve Maintenance           Lake Bank Maintenance         Preserve Maintenance           Total Maintenance         Preserve Maintenance           Total Maintenance         \$           Total O&M Expenditures         \$           Total O&M Expenditures         \$           REVENUES LESS EXPENDITURES         \$           Bond Payments - Series 2015         (4           Bond Payments - Series 2019         (2           BALANCE         1           County Appraiser & Tax Collector Fee         (5           Discounts For Early Payments         (6           EXCESS/ (SHORTFALL)         \$           Carryover Funds From Prior Year		6,700
Postage		4,000
Office Supplies Dues & Subscriptions Trustee Fee Continuing Disclosure Fee Total Administrative Expenditures \$ 3  Maintenance Expenditures Engineering/Inspections Preserve Maintenance Lake Bank Maintenance Pipe Maintenance Pipe Maintenance Total Maintenance Expenditures \$ 1  Total O&M Expenditures \$ 5  REVENUES LESS EXPENDITURES \$ 8  Bond Payments - Series 2015 Gond Payments - Series 2019 County Appraiser & Tax Collector Fee Discounts For Early Payments  EXCESS/ (SHORTFALL) \$  Carryover Funds From Prior Year	Miscellaneous	725
Dues & Subscriptions Trustee Fee Continuing Disclosure Fee Total Administrative Expenditures \$ 3 Maintenance Expenditures Engineering/Inspections Preserve Maintenance Lake Bank Maintenance Ippe Maintenance Total Maintenance Expenditures \$ 1 Total O&M Expenditures \$ 5 REVENUES LESS EXPENDITURES \$ 8 Bond Payments - Series 2015 (4 Bond Payments - Series 2019 (2 BALANCE 1 County Appraiser & Tax Collector Fee Discounts For Early Payments (6 EXCESS/ (SHORTFALL) \$ Carryover Funds From Prior Year	-	300
Trustee Fee Continuing Disclosure Fee Total Administrative Expenditures \$ 3 Maintenance Expenditures Engineering/Inspections Preserve Maintenance Lake Bank Maintenance Lake Bank Maintenance Total Maintenance Fipe Maintenance Total Maintenance Expenditures \$ 1 Total O&M Expenditures \$ 5 REVENUES LESS EXPENDITURES \$ 8 Bond Payments - Series 2015 [44 Bond Payments - Series 2019 [52 BALANCE [64 County Appraiser & Tax Collector Fee [65 Ciounty Appraiser & Tax Collector Fee [65 Ciounty For Early Payments [65 Carryover Funds From Prior Year]	Office Supplies	575
Continuing Disclosure Fee  Total Administrative Expenditures  Maintenance Expenditures  Engineering/Inspections  Preserve Maintenance  Lake Bank Maintenance  Lake Bank Maintenance  Pipe Maintenance  Total Maintenance Expenditures  \$ 1  Total O&M Expenditures  \$ 5  REVENUES LESS EXPENDITURES  \$ 8  Bond Payments - Series 2015  Gond Payments - Series 2019  County Appraiser & Tax Collector Fee  Discounts For Early Payments  (Carryover Funds From Prior Year	Dues & Subscriptions	175
Total Administrative Expenditures    Samintenance Expenditures	Trustee Fee	8,300
Maintenance Expenditures           Engineering/Inspections           Preserve Maintenance           Lake Bank Maintenance           Pipe Maintenance           Total Maintenance Expenditures         \$ 1           Total O&M Expenditures         \$ 5           REVENUES LESS EXPENDITURES         \$ 8           Bond Payments - Series 2015         (4           Bond Payments - Series 2019         (2           BALANCE         1           County Appraiser & Tax Collector Fee         (6           Discounts For Early Payments         (7           EXCESS/ (SHORTFALL)         \$           Carryover Funds From Prior Year         (2	Continuing Disclosure Fee	1,000
Engineering/Inspections           Preserve Maintenance           Lake Bank Maintenance           Pipe Maintenance           Total Maintenance Expenditures         \$           1           Total O&M Expenditures         \$           \$         5           REVENUES LESS EXPENDITURES         \$           8         8           Bond Payments - Series 2015         (4           Bond Payments - Series 2019         (2           BALANCE         1           County Appraiser & Tax Collector Fee         (Discounts For Early Payments           (EXCESS/ (SHORTFALL)         \$           Carryover Funds From Prior Year	Total Administrative Expenditures	\$ 370,085
Preserve Maintenance Lake Bank Maintenance Pipe Maintenance Total Maintenance Expenditures \$ 1  Total O&M Expenditures \$ 5  REVENUES LESS EXPENDITURES \$ 8  Bond Payments - Series 2015 Gond Payments - Series 2019  County Appraiser & Tax Collector Fee Discounts For Early Payments  Carryover Funds From Prior Year	Maintenance Expenditures	
Lake Bank Maintenance Pipe Maintenance Total Maintenance Expenditures \$ 1  Total O&M Expenditures \$ 5  REVENUES LESS EXPENDITURES \$ 8  Bond Payments - Series 2015 Gond Payments - Series 2019 Gounty Appraiser & Tax Collector Fee Discounts For Early Payments  Carryover Funds From Prior Year	Engineering/Inspections	20,000
Pipe Maintenance         \$         1           Total Maintenance Expenditures         \$         5           Total O&M Expenditures         \$         5           REVENUES LESS EXPENDITURES         \$         8           Bond Payments - Series 2015         (4           Bond Payments - Series 2019         (2           BALANCE         1           County Appraiser & Tax Collector Fee         (           Discounts For Early Payments         (           EXCESS/ (SHORTFALL)         \$           Carryover Funds From Prior Year         (	Preserve Maintenance	79,700
Total Maintenance Expenditures  \$ 1  Total O&M Expenditures  \$ 5  REVENUES LESS EXPENDITURES  \$ 8  Bond Payments - Series 2015  (4  Bond Payments - Series 2019  (2  BALANCE  1  County Appraiser & Tax Collector Fee  Discounts For Early Payments  (6  EXCESS/ (SHORTFALL)  \$ 1	Lake Bank Maintenance	75,000
Total Maintenance Expenditures  \$ 1  Total O&M Expenditures  \$ 5  REVENUES LESS EXPENDITURES  \$ 8  Bond Payments - Series 2015  (4  Bond Payments - Series 2019  (2  BALANCE  1  County Appraiser & Tax Collector Fee  Discounts For Early Payments  (6  EXCESS/ (SHORTFALL)  \$ 1		20,000
Total O&M Expenditures \$ 5  REVENUES LESS EXPENDITURES \$ 8  Bond Payments - Series 2015 (4  Bond Payments - Series 2019 (2  BALANCE 1  County Appraiser & Tax Collector Fee (Discounts For Early Payments (2)  EXCESS/ (SHORTFALL) \$  Carryover Funds From Prior Year	-	,
REVENUES LESS EXPENDITURES \$  Bond Payments - Series 2015  Bond Payments - Series 2019  (2  BALANCE  1  County Appraiser & Tax Collector Fee  Discounts For Early Payments  (3  EXCESS/ (SHORTFALL)  \$  Carryover Funds From Prior Year	·	
REVENUES LESS EXPENDITURES \$  Bond Payments - Series 2015  Bond Payments - Series 2019  (2  BALANCE  1  County Appraiser & Tax Collector Fee  Discounts For Early Payments  (3  EXCESS/ (SHORTFALL)  \$  Carryover Funds From Prior Year	Total O&M Expenditures	\$ 564,785
Bond Payments - Series 2015  Bond Payments - Series 2019  (2  BALANCE  1  County Appraiser & Tax Collector Fee  Discounts For Early Payments  (3  EXCESS/ (SHORTFALL)  \$  Carryover Funds From Prior Year	·	
Bond Payments - Series 2015  Bond Payments - Series 2019  (2  BALANCE  1  County Appraiser & Tax Collector Fee  Discounts For Early Payments  (3  EXCESS/ (SHORTFALL)  \$  Carryover Funds From Prior Year	REVENUES LESS EXPENDITURES	\$ 883,575
Bond Payments - Series 2019  (2  BALANCE  1  County Appraiser & Tax Collector Fee  Discounts For Early Payments  (2  Carryover Funds From Prior Year		
Bond Payments - Series 2019  (2  BALANCE  1  County Appraiser & Tax Collector Fee  Discounts For Early Payments  (2  Carryover Funds From Prior Year	Bond Payments - Series 2015	(486,750)
BALANCE  County Appraiser & Tax Collector Fee  Discounts For Early Payments  (  EXCESS/ (SHORTFALL)  \$  Carryover Funds From Prior Year	· ·	(288,311)
County Appraiser & Tax Collector Fee (Discounts For Early Payments)  EXCESS/ (SHORTFALL)  \$ Carryover Funds From Prior Year	Dona i aymonia Conoc 2010	(255,511)
County Appraiser & Tax Collector Fee (Discounts For Early Payments)  EXCESS/ (SHORTFALL)  \$ Carryover Funds From Prior Year	BALANCE	108,514
Discounts For Early Payments  (SEXCESS/ (SHORTFALL)  \$ Carryover Funds From Prior Year	BALANGE	100,514
Discounts For Early Payments  (SEXCESS/ (SHORTFALL)  \$ Carryover Funds From Prior Year	County Appraisor & Tay Collector Fee	(40.046)
EXCESS/ (SHORTFALL) \$  Carryover Funds From Prior Year		(49,916)
Carryover Funds From Prior Year	DISCOURS FOR EARLY PAYMENTS	(58,598)
Carryover Funds From Prior Year	EVOCACIONETE I I I	
	EXCESS/ (SHORTFALL)	-
NET EXCESS/ (SHORTFALL) \$	Carryover Funds From Prior Year	C
NET EXCESS/ (SHORTFALL) \$		
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	NET EXCESS/ (SHORTFALL)	-

## **DETAILED FINAL BUDGET**

# WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2023/2024

OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2021/2022	FISCAL YEAR 2022/2023	FISCAL YEAR 2023/2024	0011171170
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
O&M (Operation & Maintenance) Assessments	178,300	177,752		Expenditures Less Interest & Carryover/.925
Debt Assessments - Series 2015	526,393	526,216		Bond Payments/.925
Debt Assessments - Series 2019	311,909	311,687		Bond Payments/.925
Interest Income	908	180		Operating Account: \$300 - Preserve Account: \$1,200
TOTAL REVENUES	1,017,510	\$ 1,015,835	\$ 1,448,360	
EXPENDITURES				
Administrative Expenditures				
Supervisor Fees	0	1,200	12.000	Supervisor Fees
Payroll Taxes - Employer	0	96		Projected At 8% Of Supervisor Fees
Management	36,588	37,680		\$12,320 Increase From 2022/2023 Budget
Legal	8,629	15,500		\$10,000 Increase From 2022/2023 Budget
Legal & Engineering - Extraordinary	0,020	·		Legal & Engineering - Extraordinary
Assessment Roll	5,000	5,000		As Per Contract
Audit Fees	4,000	4,100		Accepted Amount Of 2022/2023 Audit
Arbitrage Rebate Fee	650	650		No Change From 2022/2023 Budget
Insurance	5,706	6,000		Fiscal Year 2022/2023 Expenditure Was \$6,134
Legal Advertisements	2,058	2,500		\$1,500 Increase From 2022/2023 Budget
Miscellaneous	464	750		\$25 Decrease From 2022/2023 Budget
Postage	303	275		\$25 Increase From 2022/2023 Budget
Office Supplies	588	550		\$25 Increase From 2022/2023 Budget
Dues & Subscriptions	175	175		No Change From 2022/2023 Budget
Trustee Fee	7,740	7,800		\$500 Increase From 2022/2023 Budget
Continuing Disclosure Fee	1,500			\$500 Decrease From 2022/2023 Budget
Total Administrative Expenditures	73,401			9000 Decrease i ioni 2022/2020 Budget
Maintenance Expenditures				
Engineering/Inspections	27,088	8,500		FY 2022/2023 Expenditure Through March 2023 Was \$13,360
Preserve Maintenance	75,100	79,700		No Change From 2022/2023 Budget
Lake Bank Maintenance	0	,		\$50,000 Increase From 2022/2023 Budget
Pipe Maintenance	0	_		For Testing And Cleaning
Total Maintenance Expenditures	\$ 102,188	\$ 113,200	\$ 194,700	
Total O&M Expenditures	\$ 175,589	\$ 196,976	\$ 564,785	
REVENUES LESS EXPENDITURES	841,921	\$ 818,859	\$ 883,575	
Bond Payments - Series 2015	(496,286)	(486,750)	(486,750)	2024 Principal & Interest Payments
Bond Payments - Series 2019	(294,081)	(288,311)	, , ,	2024 Principal & Interest Payments
BALANCE	51,554	43,798	108,514	
County Approisor & Toy Collector For	(14.405)	(25.020)	(40.040)	Three And One Half Percent Of Total Assessment Roll
County Appraiser & Tax Collector Fee	(14,435)	(35,039)		Four Percent Of Total Assessment Roll
Discounts For Early Payments	(38,548)	(41,134)	(58,598)	FOUL FOLCEIR OF FOLIAL ASSESSMENT ROIL
EVCESS//SHOPTEALL)	¢ (4.420)	¢ (22.275)	e	
EXCESS/ (SHORTFALL)	\$ (1,429)	\$ (32,375)	<del>-</del>	
Carryover Funds From Prior Year	0	32,375	0	Carryover Funds From Prior Year
NET EVCESS/(SUSPICALL)	¢ (4.400)	•	¢	
NET EXCESS/ (SHORTFALL)	\$ (1,429)	\$ -	\$ -	

# DETAILED FINAL DEBT SERVICE FUND (SERIES 2015) BUDGET WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT

## **FISCAL YEAR 2023/2024** OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	
	2021/2022	2022/2023	2023/2024	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	31	25	100	Projected Interest For 2023/2024
NAV Tax Collection	496,285	486,750	486,750	Maximum Debt Service Collection
Total Revenues	\$ 496,316	\$ 486,775	\$ 486,850	
EXPENDITURES				
Principal Payments	145,000	160,000	165,000	Principal Payment Due In 2024
Interest Payments	333,578	323,625	316,625	Principal Payment Due In 2024
Bond Redemption	0	3,150	5,225	Estimated Excess Debt Collections
Total Expenditures	\$ 478,578	\$ 486,775	\$ 486,850	
Excess/ (Shortfall)	\$ 17,738	\$ -	\$ -	

#### **Series 2015 Bond Information**

Original Par Amount =

\$7,535,000

Annual Principal Payments Due =

November 1st

Interest Rate =

4.00% - 5.00%

Annual Interest Payments Due =

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May 1st & November 1st

Issue Date = Maturity Date = December 2015

November 2045

Par Amount As Of 1/1/23 =

\$6,535,000

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# DETAILED FINAL DEBT SERVICE (SERIES 2019) FUND BUDGET WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT

#### WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2023/2024 OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISC	CAL YEAR	FIS	SCAL YEAR	F	ISCAL YEAR	
	20	021/2022		2022/2023		2023/2024	
REVENUES	<b>A</b>	CTUAL		BUDGET		BUDGET	COMMENTS
Interest Income		17		25		100	Projected Interest For 2023/2024
NAV Tax Collection		294,081		288,311		288,311	Maximum Debt Service Collection
Total Revenues	\$	294,098	\$	288,336	\$	288,411	
EXPENDITURES							
Principal Payments		75,000		85,000		85,000	Principal Payment Due In 2024
Interest Payments		208,938		203,031		201,344	Principal Payment Due In 2024
Bond Redemption		0		305		2,067	Estimated Excess Debt Collections
Total Expenditures	\$	283,938	\$	288,336	\$	288,411	
Excess/ (Shortfall)	\$	10,160	\$	_	\$	_	

#### Series 2019 Bond Information

Original Par Amount = \$4,470,000 Annual Principal Payments Due = November 1st

Interest Rate = 3.75% - 5.00% Annual Interest Payments Due = May 1st & November 1st

Issue Date = February 2019

Maturity Date = November 2049

Par Amount As Of 1/1/23 = \$4,240,000

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# WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT ASSESSMENT COMPARISON

		Fiscal Year 2020/2021 Assessment*	Fiscal Year 2021/2022 Assessment*		Fiscal Year 2022/2023 Assessment*			Fiscal Year 2023/2024 Projected Assessment*	
O & M For Phases 1 & 2 SF Villas Debt For Phases 1 & 2 SF Villas	\$ ¢	232.13 849.00	\$	232.07 849.00	\$	232.06 849.00	\$	794.99 849.00	
Total For Phases 1 & 2 SF Villas	\$	1,081.13	\$	1,081.07	\$	1,081.06	\$	1,643.99	
O & M For Phases 1 & 2 SF 50' Units Debt For Phases 1 & 2 SF 50' Units	\$ \$	232.13 954.00	\$ \$	232.07 954.00	\$	232.06 954.00	\$	794.99 954.00	
Total For Phases 1 & 2 SF 50' Units	\$	1,186.13	\$	1,186.07	\$	1,186.06	\$	1,748.99	
O & M For Phases 1 & 2 SF 65' Units Debt For Phases 1 & 2 SF 65' Units	\$ \$	232.13 1,060.00	\$ \$	232.07 1,060.00	\$ \$	232.06 1,060.00	\$ \$	794.99 1,060.00	
Total For Phases 1 & 2 SF 65' Units	\$	1,292.13	\$	1,292.07	\$	1,292.06	\$	1,854.99	
O & M For Phase 3 SF 50' Units  Debt For Phase 3 SF 50' Units	\$ \$	232.13 1,429.00	\$ \$	232.07 1,429.00	\$ \$	232.06 1,429.00	\$ \$	794.99 1,429.00	
Total For Phase 3 SF 50' Units	\$	1,661.13	\$	1,661.07	\$	1,661.06	\$	2,223.99	
O & M For Phase 3 SF 65' Units Debt For Phase 3 SF 65' Units	\$ \$	232.13 1,544.00	\$ \$	232.07 1,544.00	\$ \$	232.06 1,544.00	\$ \$	794.99 1,544.00	
Total For Phase 3 SF 65' Units	\$	1,776.13	\$	1,776.07	\$	1,776.06	\$	2,338.99	

### \* Assessments Include the Following:

4% Discount for Early Payments

2% County Tax Collector Fee

1.5% County Property Appraiser Fee

Community Information:					
Phases 1 & 2:	554 Units				
Phase 3:	212 Units				
Total:	766   Inits				

Phases 1 & 2:	
Villas:	152 Units
50' Lots:	270 Units
65' Lots:	132 Units
Total:	554 Units

 Phase 3:

 Villas:
 0 Units

 50' Lots:
 136 Units

 65' Lots:
 76 Units

 Total:
 212 Units

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Note:

Developer made Phase 3 Bond Prepayment
in January 2020 for 1 lot differential

in January 2020 for 1 lot differential (1 65' Lot Replaced with 1 50' Lot)

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