



**WINDING CYPRESS
COMMUNITY DEVELOPMENT
DISTRICT**

**COLLIER COUNTY
REGULAR BOARD MEETING
OCTOBER 5, 2023
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

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AGENDA
WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
Clubhouse at Winding Cypress
7180 Winding Cypress Drive
Naples, Florida 34114
REGULAR BOARD MEETING
October 5, 2023
1:00 p.m.

- A. Call to Order
- B. Pledge of Allegiance
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- D. Establish a Quorum
- E. Additions or Deletions to Agenda
- F. Comments from the Public for Items Not on the Agenda
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- K. Board Members Comments
- L. Adjourn

Publication Date
2023-09-26

Subcategory
Miscellaneous Notices

NOTICE OF REGULAR 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 Regular Board Meeting on October 5, 2023, 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 Regular 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 District's 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 Regular 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 Regular 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 Pub Date: Sept. 26, 2023 #

**WINDING CYPRESS
COMMUNITY DEVELOPMENT DISTRICT
PUBLIC HEARING & REGULAR BOARD MEETING
AUGUST 15, 2023**

A. CALL TO ORDER

The August 15, 2023, Regular Board Meeting of the Winding Cypress Community Development District (the “District”) was called to order at 1:03 p.m. at the Clubhouse at Winding Cypress located at 7180 Winding Cypress Drive, Naples, Florida 34114.

B. PLEDGE OF ALLEGIANCE

C. PROOF OF PUBLICATION

Proof of publication was presented that Notice of the Regular Board Meeting had been published in the *Naples Daily News* on July 26, 2023, and August 2, 2023, 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	Alex Petrovsky	Present
Vice Chairman	Barbara Powell	Present
Supervisor	Scott Spitzer (via phone)	Present
Supervisor	Patrick Cirello	Present
Supervisor	Paul Ellwood	Present

Also present were the following Staff members:

District Manager	Michelle Krizen	Special District Services, Inc.
District Counsel	Alyssa Willson	Kutak Rock

Also present were the following:

Michael Merola	Ronnie Asafaylo
Judith Murray	Steven McNutt
Lauren Peterson	Randy Hiu
Todd Tateo	Jim Schupp
Ron Chalker	Lauren and Bruce Sosler
Michelle Apgar	Russ and Diane Glover
Alex Wagner	Joseph Santangelo
William Howell	Gordon Ohue
Tammy Shattuck	Ronald Lindey
Bob Danish	Bob Gorden

Jim Sullivan
Frank Bepko
Michael Dyckman
Angie Templeton
Jack Sinclair
Linda VanBlerkom
Allyson and Gene Gilliland
John Cantatello
Pat Grebe
Frank Stenk
Claudia Pisa
Dianne Krueger
David Hirshberg
David Maruqlies
Billy Covine
Mike Tarolli

Juan Vasquez
Steve Shedd
Mike Boriss
Kathy Avallone
Ann and Tom Cuhay
Larry Goode
Dennis and Karen Judd
Juan and Kathleen Izquiero
Amy Gary
Jacki Richler
Michael and Patricia Wascom
Bill Powell
Lauren Cunningham
Doug Williams
Evlyn Groch

Ms. Willson provided an overview of the District, noting that the District was responsible for the water management system and the preserves. The Board Members are subject to Sunshine and Public Records Laws, which means they cannot discuss any District issues outside of a Board Meeting.

Alex Petrovsky presented a slideshow to share his opinion of the lake bank issues. His slideshow included background knowledge, including all the government entities that are involved in Winding Cypress and a brief history. The District description was included. There are 946 acres of which approximately 231 acres are lake surfaces. There are 30 lakes or dry retention areas within the District. The condition of the lake bank was discussed as well as possible options.

A lengthy discussion occurred in which many residents shared their thoughts and concerns:

Kathy Avallone - If the district sues, it could take years and at what cost.

Mike Boriss - Doing nothing is not an option, we must address the problem.

Another resident stated we should find out the problem, stop blaming and solve the problem.

Several other residents shared their opinions with the Board.

No action was taken at this time, as the Board needed more information.

E. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

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

There were no comments from the public for items not on the agenda.

G. APPROVAL OF MINUTES

1. June 29, 2023, Special Board Meeting

The minutes of the June 29, 2023, Special Board Meeting were presented for consideration.

Ms. Powell noted the correct spelling of her name was Barbara.

A **motion** was then made by Mr. Ciriello, seconded by Ms. Powell and passed unanimously approving the minutes of the June 29, 2023, Special Board Meeting, as amended.

2. July 11, 2023, Special Board Meeting

The minutes of the July 11, 2023, Special Board Meeting were presented for consideration.

The representative from Ball and Janik LLP was Jeff Widelitz; Ben Messerschmidt is with Epic Forensic and Engineering.

A **motion** was then made by Ms. Powell, seconded by Mr. Petrovsky and passed unanimously approving the minutes of the July 11, 2023, Special Board Meeting, as amended.

H. OLD BUSINESS

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

I. NEW BUSINESS

1. Discussion Regarding Lake Banks

This item was previously discussed during the meeting.

2. Consider Resolution No. 2023-14 – Adopting a Fiscal Year 2023/2024 Meeting Schedule

Resolution No. 2023-14 was presented, entitled:

RESOLUTION NO. 2023-14

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2023/2024 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

Ms. Krizen suggested that the meetings scheduled for the 3rd Thursday of the month be designated as Workshops. Workshops are advertised and will have agendas posted on the District's website and minutes will be taken. This will give the Board a chance to discuss information. The Board can invite contractors to the Workshops to provide proposals. The biggest difference is no action can be taken at a Workshop.

A **motion** was made by Mr. Ciriello, seconded by Ms. Powell and passed unanimously adopting Resolution No. 2023-14, as amended.

3. Consider First Amendment to Management Contract

A motion was made by Mr. Petrovsky, seconded by Mr. Ciriello and passed unanimously approving the First Amended to the Management Contract, as presented.

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

J. PUBLIC HEARING

1. Proof of Publication

Proof of publication was presented that Notice of the Public Hearing had been published in the *Naples Daily News* on July 26, 2023, and August 2, 2023, as legally required.

2. Receive Public Comment on Fiscal Year 2023/2024 Final Budget

Michael Borris – I have never been able to give my opinion on federal taxes; no one likes paying, but taxes are necessary.

3. Consider Resolution No. 2023-15 – Adopting a Fiscal Year 2023/2024 Final Budget

Resolution No. 2023-15 was presented, entitled:

RESOLUTION 2023-15

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, 2023 AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

Ms. Willson requested confirmation that legal notices were published as required. This was confirmed by Ms. Krizen. Ms. Willson went over the budget process, explaining that at this time the Board could opt to lower assessments, but could not raise them. During the year the money from one line item can often be used for something else. There was a discussion regarding the line item entitled “Legal and Engineering Extraordinary” or focus more on engineering. There was a consensus of the Board to leave the name unchanged.

A **motion** was made by Mr. Petrovsky, seconded by Mr. Ellwood and passed unanimously adopting Resolution No. 2023-15, as presented.

4. Consider Resolution No. 2023-16 – Adopting a Fiscal Year 2023/2024 Assessment Roll

Resolution No. 2023-16 was presented, entitled:

RESOLUTION 2023-16

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF

**SPECIAL ASSESSMENTS; 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 Ms. Powell, seconded by Mr. Ciriello and passed unanimously adopting Resolution No. 2023-15, as presented.

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

K. ADMINISTRATIVE MATTERS

Mr. Petrovsky advised Ms. Krizen that he would like to step down from his position as Chairman, but remain a member of the Board.

The following slate of officers was presented for consideration:

- Chairman Barbara Powell
- Vice Chairman Alex Petrovsky
- Secretary/Treasurer Michelle Krizen
- Assistant Secretaries Paul Ellwood, Scott Spitzer, Patrick Ciriello

A **motion** was made by Mr. Petrovsky, seconded by Mr. Ellwood and passed unanimously electing the above slate of officers, as presented.

1. Manager's Report

- **Consider Resolution No. 2023-17 – Redesignating Electronic Approval Process and Author8ized Signatories**

Resolution No. 2023-17 was presented, entitled:

RESOLUTION NO. 2023-17

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT, AUTHORIZING THE ESTABLISHMENT OF A DISTRICT CHECKING/OPERATING ACCOUNT, DESIGNATING DISTRICT OFFICIALS AND/OR AUTHORIZED STAFF TO REVIEW, APPROVE AND ISSUE PAYMENT OF EXPENDITURES, SELECTING THE SIGNATORIES THEREOF; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Mr. Petrovsky, seconded by Mr. Ellwood and passed unanimously adopting Resolution No. 2023-17, as presented.

The financials were presented. The Board had no questions.

Ms. Krizen advised that the RFQ for Engineering Services had not received any responses.

A **motion** was made by Mr. Petrovsky, seconded by Mr. Ellwood and passed unanimously authorizing District staff to republish the RFQ and accepting the selection criteria, as presented.

There was a consensus of the Board to cancel the September meeting.

A proposal was received from Epic Forensic and Engineering for a preliminary site inspection to be done in the amount of \$21,300. There was discussion about proceeding with this proposal. Ms. Krizen explained that while the new fiscal year begins October 1st, the District does not receive funds until later in the year, as the residents pay their taxes. This would be a large unbudgeted item. When the District hires an engineer, the engineer will be able to do an inspection and supervise the repairs. Mr. Spitzer had previously been told the brief look could be done at no cost to help determine the extent of the damages. Ms. Krizen explained that Forensic Engineering had several people communicating, causing them to receive mixed messages. The Board agreed to have designated representatives communicate regarding District matters. Mr. Spitzer has been authorized to see if the option to get a free look is available. Mr. Ellwood will reach out to engineers and send the RFQ. Ms. Powell will be in charge of communicating with governmental agencies. All Board Members can communicate through Ms. Krizen.

2. Engineer's Report

There was no Engineer's Report at this time.

3. Attorney's Report

Ethics training will be required for Board Members beginning January 1, 2023. More information regarding this matter will be forwarded to the Board Members.

L. BOARD MEMBER COMMENTS

There were no further comments from the Board Members.

M. ADJOURNMENT

There being no further business to come before the Board, the Regular Board Meeting was adjourned at 4:09 p.m. on a **motion** made by Mr. Ciriello, seconded by Mr. Petrovsky and passed unanimously.

Chairman/Vice Chairman

Secretary/Assistant Secretary

Date Approved _____

AGREEMENT FOR PROFESSIONAL ENGINEERING SERVICES

THIS AGREEMENT FOR PROFESSIONAL ENGINEERING SERVICES (the “**Agreement**”) is made and entered into this ____ day of _____ 2023, by and between:

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

_____, a _____, with a mailing address of _____ (the “**Engineer**”).

RECITALS

WHEREAS, the District is a local unit of special purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes*, by ordinance of the Board of County Commissioners of Collier County, Florida; and

WHEREAS, the District is authorized to plan, acquire and/or maintain improvements, facilities and services in conjunction with the development and maintenance of the lands within the District; and

WHEREAS, pursuant to Sections 190.033 and 287.055, *Florida Statutes*, the District solicited qualifications from qualified firms and individuals to provide professional engineering services to the District on a continuing basis; and

WHEREAS, Engineer submitted a proposal to serve in this capacity; and

WHEREAS, on _____, 2023, the District's Board of Supervisors (the “**Board**”) ranked Engineer as the most qualified firm to provide professional engineering services for the District and authorized the negotiation of a contract pursuant to Section 287.055, *Florida Statutes*; and

WHEREAS, the District intends to employ Engineer to perform engineering, construction administration, environmental management and permitting, financial and economic studies, as defined by a separate work authorization or work authorizations; and

WHEREAS, the Engineer shall serve as District’s professional representative in each service or project to which this Agreement applies and will give consultation and advice to the District during performance of these services.

NOW, THEREFORE, for and in consideration of the mutual covenants herein contained, the acts and deeds to be performed by the parties hereto and the payments by the District to the Engineer of the sums of money herein specified, it is mutually covenanted and agreed as follows:

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

ARTICLE 2. SCOPE OF SERVICES.

- A.** The Engineer will provide general engineering services for the District, including:
 - 1.** Preparation of any necessary reports and attendance at meetings of the Board.
 - 2.** Assisting in meeting with necessary parties involving bond issues, special reports, feasibility studies or other tasks.
 - 3.** Providing professional engineering services, including but not limited to, review and execution of documents under the District's Trust Indentures and monitoring of District projects.
 - 4.** Any other items requested by the Board.
- B.** Engineer shall, when authorized by the Board, provide general services related to construction of any District projects, including but not limited to:
 - 1.** Periodic visits to the site, or full time construction management of District projects, as directed by District.
 - 2.** Processing of contractors' pay estimates.
 - 3.** Preparation of, and/or assistance with, the preparation of work authorizations, requisitions, change orders and acquisitions for review by the District Manager, District Counsel, and the Board.
 - 4.** Final inspection and requested certificates for construction, including the final certificate of construction.
 - 5.** Consultation and advice during construction, including performing all roles and actions required of any construction contract between District and any contractor(s) in which Engineer is named as owner's representative or "Engineer."
 - 6.** Any other activity related to construction as authorized by the Board.
- C.** With respect to maintenance of the facilities, Engineer shall render such services as authorized by the Board.

ARTICLE 3. METHOD OF AUTHORIZATION. Each service or project shall be authorized in writing by the District. The written authorization shall be incorporated in a work authorization which shall include the scope of services, compensation, project schedule, and special provisions or conditions specific to the service or project being authorized and shall be in a form similar to the form set for in **Exhibit A** hereto (“**Work Authorization**”). Authorization of services or projects under this Agreement shall be at the sole option of the District.

ARTICLE 4. COMPENSATION. It is understood and agreed that the payment of compensation for services under this Agreement shall be stipulated in each Work Authorization. One of the following methods will be utilized:

- A. Lump Sum Amount** – The District and Engineer shall mutually agree to a lump sum amount for the services to be rendered payable monthly in direct proportion to the work accomplished. For any lump-sum or cost-plus-a-fixed-fee professional service contract over the threshold amount provided in Section 287.017 of the Florida Statutes for CATEGORY FOUR, the District shall require the Engineer to execute a truth-in-negotiation certificate stating that wage rates and other factual unit costs supporting the compensation are accurate, complete, and current at the time of contracting. The price for any lump sum Work Authorization, and any additions thereto, will be adjusted to exclude any significant sums by which the District determines the Work Authorization was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs. All such adjustments must be made within one (1) year following the completion of the work contemplated by the lump sum Work Authorization.
- B. Hourly Personnel Rates** – For services or projects where the scope of services is not clearly defined or recurring services or other projects where the District desires the use of the hourly compensation rates, the rates outlined in **Exhibit B**, attached hereto and incorporated by this reference, shall apply. The District and Engineer may agree to a “not to exceed” amount when utilizing hourly personnel rates for a specific work authorization.

ARTICLE 5. REIMBURSABLE EXPENSES. Reimbursable expenses consist of actual expenditures made by Engineer, its employees, or its consultants in the interest of the services for the incidental expenses as listed as follows:

- A.** Expenses of transportation and living when traveling in connection with a project and fees paid for securing approval of authorities having jurisdiction over the project. All expenditures shall be made in accordance with Chapter 112, *Florida Statutes*, and with the District’s travel policy.
- B.** Expense of reproduction, postage and handling of drawings and specifications.

ARTICLE 6. TERM OF AGREEMENT. It is understood and agreed that the term of this Agreement will be from the time of execution of this Agreement by the parties hereto until terminated in accordance with its terms.

ARTICLE 7. SPECIAL CONSULTANTS. When authorized in writing by the District, additional special consulting services may be utilized by Engineer and paid for on a cost basis.

ARTICLE 8. BOOKS AND RECORDS. Engineer shall maintain comprehensive books and records relating to any services performed under this Agreement, which shall be retained by Engineer for a period of at least four (4) years from and after completion of any services hereunder, or such further time as required under Florida law. The District, or its authorized representative, shall have the right to audit such books and records at all reasonable times upon prior notice to Engineer.

ARTICLE 9. OWNERSHIP OF DOCUMENTS.

- A.** Upon payment of all applicable compensation as properly invoiced and paid pursuant to Article 4, all rights in and title to all plans, drawings, specifications, ideas, concepts, designs, sketches, models, programs, software, creation, inventions, reports, or other tangible work product originally developed by Engineer pursuant to this Agreement (the “**Work Product**”) shall be and remain the sole and exclusive property of the District when developed and shall be considered work for hire.
- B.** Upon payment of all applicable compensation as properly invoiced and paid pursuant to Article 4, the Engineer shall deliver all Work Product to the District upon completion thereof, unless it is necessary for the Engineer in the District’s sole discretion to retain possession for a longer period of time. Notwithstanding the foregoing, the Engineer agrees that delivery of any Work Product necessary to proceed with the ongoing work of the District shall not be withheld or unreasonably delayed solely based upon the timing of the invoicing or payment. Upon early termination of the Engineer’s services hereunder, the Engineer shall deliver to the District all such Work Product, whether complete or not. The District shall have all rights to use any and all Work Product. Engineer shall retain copies of the Work Product for its permanent records, provided the Work Product is not used without the District’s prior express written consent. The Engineer agrees not to recreate any Work Product contemplated by this Agreement, or portions thereof, which if constructed or otherwise materialized, would be reasonably identifiable with the District.
- C.** The District exclusively retains all manufacturing rights to all materials or designs developed under this Agreement. To the extent the services performed under this Agreement produce or include copyrightable or patentable materials or designs, such materials or designs are work made for hire for the District as the author, creator, or inventor thereof upon creation, and the District shall have all rights therein including, without limitation, the right of reproduction, with

respect to such work. The Engineer hereby assigns to the District any and all rights the Engineer may have including, without limitation, the copyright, with respect to such work. The Engineer acknowledges that the District is the motivating factor for, and for the purpose of copyright or patent, has the right to direct and supervise, the preparation of such copyrightable or patentable materials or designs.

ARTICLE 10. REUSE OF DOCUMENTS. All documents including drawings and specifications furnished by Engineer pursuant to this Agreement are instruments of service. Such documents are not intended or represented to be suitable for reuse by District or others on extensions of the work for which they were provided or on any other project. Any reuse without specific written consent by Engineer will be at the District's sole risk and without liability or legal exposure to Engineer. All documents including drawings, plans and specifications furnished by Engineer to District are subject to reuse in accordance with Section 287.055(10), *Florida Statutes*.

ARTICLE 11. ESTIMATE OF COST. Since Engineer has no control over the cost of labor, materials, or equipment or over a contractor's methods of determining prices, or over competitive bidding or market conditions, Engineer's opinions of probable cost provided as a service hereunder are to be made on the basis of its experience and qualifications and represent Engineer's best judgment as a design professional familiar with the construction industry, but Engineer cannot and does not guarantee that proposals, bids, or the construction costs will not vary from opinions of probable cost prepared by Engineer. If the District wishes greater assurance as to the construction costs, it shall employ an independent cost estimator at its own expense. Services to modify approved documents to bring the construction cost within any limitation established by the District will be considered additional services and justify additional fees.

ARTICLE 12. INSURANCE.

A. Subject to the provisions of this Article, the Engineer shall, at a minimum, maintain throughout the term of this Agreement the following insurance:

1. Workers' Compensation Insurance in accordance with the laws of the State of Florida.
2. Commercial General Liability Insurance, including but not limited to, bodily injury (including contractual), property damage (including contractual), products and completed operations, and personal injury with limits of not less than One Million Dollars and No Cents (\$1,000,000.00) per occurrence, and not less than Two Million Dollars and No Cents (\$2,000,000.00) in the aggregate covering all work performed under this Agreement.
3. Automobile Liability Insurance, including without limitation bodily injury and property damage, including all vehicles owned, leased, hired, and non-owned vehicles with limits of not less than One Million Dollars

and No Cents (\$1,000,000.00) combined single limit covering all work performed under this Agreement.

4. Professional Liability Insurance for Errors and Omissions, with limits of not less than One Million Dollars and No Cents (\$1,000,000.00).
- B. All insurance policies, except for the Professional Liability Insurance, secured by Engineer pursuant to the terms of this Agreement shall be written on an “occurrence” basis to the extent permitted by law.
 - C. The District and the District’s officers, supervisors, agents, staff, and representatives shall be named as additional insured parties, except with respect to the Worker’s Compensation Insurance and Professional Liability Insurance for which only proof of insurance shall be provided. The Engineer shall furnish the District with the Certificate of Insurance evidencing compliance with the requirements of this Section. No certificate shall be acceptable to the District, unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the state of Florida.
 - D. If the Engineer fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Engineer shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District’s obtaining the required insurance.

ARTICLE 13. CONTINGENT FEE. The Engineer warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Engineer, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the Engineer, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement.

ARTICLE 14. AUDIT. Records of the Engineer pertaining to the services provided hereunder shall be kept on a basis of generally accepted accounting principles and shall be available to the District or its authorized representative for observation or audit at mutually agreeable times. The Engineer agrees that the District or any of its duly authorized representatives shall have access to and the right to examine any books, documents, papers, and records of the Engineer involving transactions related to the Agreement for a period of four (4) years or longer as required by law. The Engineer agrees that payment made under the Agreement shall be subject to reduction for amounts charged thereto that are found on the basis of audit examination not to constitute allowable costs. All required records shall be maintained until either (a) the completion of an audit and resolution of all questions arising therefrom, or (b) three years after the expenditure

of all funds under this Agreement, or (c) the public record retention period established by the District's records retention policy, whichever comes later.

ARTICLE 15. COMPLIANCE WITH GOVERNMENTAL REGULATIONS. In performing its obligations under this Agreement, the Engineer and each of its agents, servants, employees, or anyone directly or indirectly employed by the Engineer, shall comply with all applicable laws, ordinances, rules, regulations, and orders of any public or governmental authority having appropriate jurisdiction. If the Engineer fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Engineer or any of its agents, servants, or employees, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

ARTICLE 16. COMPLIANCE WITH PROFESSIONAL STANDARDS. In performing its obligations under this Agreement, the Engineer and each of its agents, servants, employees, or anyone directly or indirectly employed by Engineer, shall maintain the generally accepted professional standard of care, skill, diligence, and professional competency for such work and/or services consistent with industry standards used by members of the Engineer's profession practicing under similar circumstances. Any designs, drawings, reports, or specifications prepared or furnished by Engineer that contain errors, conflicts, or omissions will be promptly corrected by Engineer at no cost to the District.

ARTICLE 17. INDEMNIFICATION.

- A.** The Engineer agrees, to the fullest extent permitted by law (except against professional liability claims), to indemnify, defend, and hold harmless the District and the District's officers, supervisors, agents, staff, and representatives (together, the "**Indemnitees**"), from liabilities, damages, losses, and costs, including but not limited to, reasonable attorneys' fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of the Engineer and other persons employed or utilized by the Engineer in the performance of this Agreement, including without limitation the Engineer's contractors, subcontractors, and sub-subcontractors. To the extent a limitation on liability is required by Section 725.06 of the Florida Statutes or other applicable law, liability under this section shall in no event exceed the sum of One Million Dollars and No Cents (\$1,000,000.00) and Engineer shall carry, at his own expense, insurance in a company satisfactory to District to cover the aforementioned liability. Engineer agrees such limitation bears a reasonable commercial relationship to the Agreement and was part of the project specifications or bid documents.
- B.** The Engineer agrees and covenants that nothing in this Agreement shall constitute or be construed as a waiver of the District's sovereign immunity pursuant to Section 768.28, *Florida Statutes*, or other law, and nothing in the 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.

- C. In the event that any indemnification, defense, or hold harmless provision of this Agreement is determined to be unenforceable, the provision shall be reformed in accordance with the mutual intent of the Engineer and the District to provide indemnification, defense, and hold harmless provisions to the maximum effect allowed by Florida law and for the benefit of the Indemnitees.
- D. Neither District nor Engineer shall be liable to the other party in any circumstances for any indirect, economic, special or consequential loss or damage, including but not limited to, loss of revenue, loss of production or loss of profit.

ARTICLE 18. EMPLOYMENT VERIFICATION. The Engineer agrees that it shall bear the responsibility for verifying the employment status, under the Immigration Reform and Control Act of 1986, of all persons it employs in the performance of this Agreement.

ARTICLE 19. INDEPENDENT CONTRACTOR. In all matters relating to this Agreement, the District and the Engineer agree and acknowledge that the Engineer shall serve as an independent contractor of the District. Neither the Engineer nor employees of the Engineer, if any, are employees of the District under the meaning or application of any Federal or State unemployment, insurance laws, or any other potentially applicable laws. The Engineer agrees to assume all liabilities or obligations by any one or more of such laws with respect to employees of the Engineer, if any, in the performance of this Agreement. The Engineer shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Engineer shall have no authority to represent as agent, employee, or in any other capacity the District, unless set forth differently herein or authorized by vote of the Board.

ARTICLE 20. CONTROLLING LAW. The Engineer and the District agree that this Agreement shall be controlled and governed by the laws of the State of Florida. Venue for all proceedings with respect to this Agreement shall be Collier County, Florida.

ARTICLE 21. NOTICE. All notices, requests, consents and other communications under this Agreement (“**Notices**”) shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

A. If to Engineer: _____

Attn: _____

B. If to District: Winding Cypress Community
Development District
2501A Burns Road
Palm Beach Gardens, Florida 33410

Attn: District Manager

With a copy to:

Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301
Attn: District Counsel

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

ARTICLE 22. PUBLIC RECORDS. Engineer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Engineer agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Engineer acknowledges that the designated public records custodian for the District is **Michelle Krizen** (“**Public Records Custodian**”). Among other requirements and to the extent applicable by law, the Engineer shall 1) keep and maintain public records required by the District to perform the Services; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the Agreement term and following the Agreement term if the Engineer does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the Agreement, transfer to the District, at no cost, all public records in Engineer's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Engineer, the Engineer shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

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

ARTICLE 23. NO THIRD PARTY BENEFITS. Nothing in the Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred by operation of law.

ARTICLE 24. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

ARTICLE 25. ASSIGNMENT. Except as provided otherwise in this Agreement, neither the District nor the Engineer shall assign, sublet, or transfer any rights under or interest in this Agreement without the express written consent of the other. Any purported assignment without such written consent is void. Nothing in this paragraph shall prevent the Engineer from employing such independent professional associates and consultants as Engineer deems appropriate and consistent with this Agreement.

ARTICLE 26. CONSTRUCTION DEFECTS. ANY CLAIMS FOR CONSTRUCTION DEFECTS ARE SUBJECT TO THE NOTICE AND CURE PROVISIONS OF CHAPTER 558, *FLORIDA STATUTES*.

ARTICLE 27. AMENDMENT. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing that is executed by both the District and the Engineer.

ARTICLE 28. ARM'S LENGTH TRANSACTION. This Agreement reflects the negotiated agreement of the District and the Engineer, each represented by competent legal counsel. Accordingly, this Agreement shall be construed as if both parties jointly prepared it, and no presumption against one party or the other shall govern the interpretation or construction of any of the provisions of this Agreement.

ARTICLE 29. INDIVIDUAL LIABILITY. UNDER THIS AGREEMENT, AND PURSUANT TO THE REQUIREMENTS OF SECTION 558.0035, *FLORIDA STATUTES*, THE REQUIREMENTS OF WHICH ARE EXPRESSLY INCORPORATED HEREIN, AN INDIVIDUAL EMPLOYEE OR AGENT OF THE ENGINEER MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.

ARTICLE 30. TERMINATION. The District may terminate this Agreement for cause immediately upon notice to Engineer. The District or the Engineer may terminate this Agreement without cause upon thirty (30) days' written notice. At such time as the Engineer receives notification of the intent of the District to terminate the Agreement, the Engineer shall not perform any further services, unless directed to do so in writing by the District. In the event of any termination or breach of any kind, the Engineer shall not be entitled to consequential damages of any kind (including but not limited to lost profits), but instead the Engineer's sole remedy will be to recover payment for services rendered to the date of the notice of termination, subject to any offsets.

ARTICLE 31. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

ARTICLE 32. ENFORCEMENT OF AGREEMENT. In the event that either the District or the Engineer is required to enforce this Agreement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover from the other party all costs incurred, including reasonable attorney's fees, paralegal fees, expert witness fees, and costs at all judicial levels.

ARTICLE 33. ACCEPTANCE. Acceptance of this Agreement is indicated by the signatures of the authorized representatives of the District and the Engineer in the spaces provided below.

ARTICLE 34. COUNTERPARTS. This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

ARTICLE 35. E-VERIFY. The Engineer shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Engineer shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Engineer has knowingly violated Section 448.09(1), *Florida Statutes*. By entering into this Agreement, the Engineer represents that no public employer has terminated a contract with the Engineer under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

ARTICLE 36. COMPLIANCE WITH SECTION 20.055, FLORIDA STATUTES. The Engineer agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant to such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.

ARTICLE 37. SCRUTINIZED COMPANIES STATEMENT. Engineer certifies it: (i) is not in violation of Section 287.135, *Florida Statutes*; (ii) is not on the Scrutinized Companies with Activities in Sudan List; (iii) is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; (iv) does not have business operations in Cuba or Syria; (v) is not on the Scrutinized Companies that Boycott Israel List; and (vi) is not participating in a boycott of Israel. If the Engineer is found to have submitted a false statement with regards to the prior sentence, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or the Scrutinized Companies that Boycott Israel List, has engaged in business operations in Cuba or Syria, and/or has engaged in a boycott of Israel, the District may immediately terminate the Contract.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the day and year first above written.

Attest:

**WINDING CYPRESS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson / Vice Chairperson,
Board of Supervisors

Witness

By: _____
Its: _____

EXHIBIT A: Form of Work Authorization

EXHIBIT B: Rate Schedule

Exhibit A
Form of Work Authorization
_____, 2023

Winding Cypress Community Development District
Collier County, Florida

Subject: **Work Authorization Number ____**
 Winding Cypress Community Development District

Dear Chairperson, Board of Supervisors:

_____ (“Engineer”), is pleased to submit this work authorization to provide engineering services for the Winding Cypress Community Development District (the “District”). We will provide these services pursuant to our current agreement dated _____, 2023 (“Engineering Agreement”) as follows:

I. Scope of Work

The District will engage Engineer to perform those services [INSERT SERVICES TO BE PROVIDED].

II. Fees

The District will compensate Engineer pursuant to the hourly rate schedule contained in the Engineering Agreement.

This proposal, together with the Engineering Agreement, represents the entire understanding between the District and Engineer with regard to the referenced work authorization. If you wish to accept this work authorization, please sign both copies where indicated, and return one complete copy to our office. Upon receipt, we will promptly schedule our services.

Thank you for considering _____. We look forward to helping you create a quality project.

APPROVED AND ACCEPTED

Sincerely,

By: _____
Authorized Representative of
Winding Cypress Community
Development District

Date: _____

Exhibit B
Rate Schedule

RESOLUTION NO. 2023-18

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2022/2023 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 2022/2023 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 5th day of October, 2023.

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 2022/2023
October 1, 2022 - September 30, 2023**

CONTENTS

- 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 2022/2023
OCTOBER 1, 2022 - SEPTEMBER 30, 2023

	FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23	AMENDED FINAL BUDGET 10/1/22 - 9/30/23	YEAR TO DATE ACTUAL 10/1/22 - 9/29/23
REVENUES			
O & M Assessments	177,752	178,861	178,861
Debt Assessments (2015)	526,216	526,549	526,549
Debt Assessments (2019)	311,687	311,689	311,689
Other Revenue	0	0	0
Interest Income - Operating	180	6,390	6,290
Interest Income - Preserve Areas	0	18,719	18,519
TOTAL REVENUES	\$ 1,015,835	\$ 1,042,208	\$ 1,041,908
EXPENDITURES			
Supervisor Fees	1,200	800	800
Payroll Taxes - Employer	96	61	61
Engineering/Inspections	8,500	28,684	28,684
Preserve Maintenance	79,700	75,010	75,100
Lake Bank Maintenance	25,000	25,000	0
Stormwater Management (Sewer Viewer)	0	1,500	1,500
Management	37,680	37,680	34,540
Legal	15,500	32,500	17,496
Assessment Roll	5,000	5,000	0
Audit Fees	4,100	4,600	4,600
Arbitrage Rebate Fee	650	650	650
Insurance	6,000	6,134	6,134
Legal Advertisements	2,500	9,500	7,994
Miscellaneous	750	2,000	1,193
Postage	275	1,000	973
Office Supplies	550	1,000	916
Dues & Subscriptions	175	175	175
Trustee Fee	7,800	8,278	8,278
Continuing Disclosure Fee	1,500	1,000	0
TOTAL EXPENDITURES	\$ 196,976	\$ 240,572	\$ 189,094
REVENUES LESS EXPENDITURES	\$ 818,859	\$ 801,636	\$ 852,814
Bond Payments (2015)	(486,750)	(496,447)	(496,447)
Bond Payments (2019)	(288,311)	(293,871)	(293,871)
BALANCE	\$ 43,798	\$ 11,318	\$ 62,496
County Appraiser & Tax Collector Fee	(35,039)	(30,000)	(19,560)
Discounts For Early Payments	(41,134)	(38,535)	(38,535)
EXCESS/ (SHORTFALL)	\$ (32,375)	\$ (57,217)	\$ 4,401
Carryover From Prior Year	32,375	32,375	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (24,842)	\$ 4,401

FUND BALANCE AS OF 9/30/22
FY 2022/2023 ACTIVITY
LESS PRESERVE AREAS ACCOUNT AS OF 9/30/23
FUND BALANCE AS OF 9/30/23

\$854,880
(\$57,217)
\$767,407
\$30,256

Notes

Engineering Invoices Received Through June 2023.

Legal Invoices Received Through July 2023.

Preserve Areas Funds Totaling \$748,196 Are Designated For A Long Term Management Fund For The Preserve Areas.

Carryover From Prior Year Of \$32,375 used to reduce Fiscal Year 2022/2023 Assessments.

AMENDED FINAL BUDGET
WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2015
FISCAL YEAR 2022/2023
OCTOBER 1, 2022 - SEPTEMBER 30, 2023

	FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23	AMENDED FINAL BUDGET 10/1/22 - 9/30/23	YEAR TO DATE ACTUAL 10/1/22 - 9/29/23
REVENUES			
Interest Income	25	16,309	16,209
NAV Tax Collection	486,750	496,447	496,447
Total Revenues	\$ 486,775	\$ 512,756	\$ 512,656
EXPENDITURES			
Principal Payments	160,000	155,000	155,000
Interest Payments	323,625	327,016	327,016
Bond Redemption	3,150	0	0
Total Expenditures	\$ 486,775	\$ 482,016	\$ 482,016
Excess/ (Shortfall)	\$ -	\$ 30,740	\$ 30,640

FUND BALANCE AS OF 9/30/22	\$633,712
FY 2022/2023 ACTIVITY	\$30,740
FUND BALANCE AS OF 9/30/23	\$664,452

Notes

Reserve Fund Balance = \$251,961*. Revenue Fund Balance = \$412,491*.

Revenue Fund Balance To Be Used To Make 11/1/2023 Principal &
Interest Payment Of \$321,813 (Principal = \$160,000 & Interest = \$161,813).

* 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 8/31/23 = \$6,535,000

AMENDED FINAL BUDGET
WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2019
FISCAL YEAR 2022/2023
OCTOBER 1, 2022 - SEPTEMBER 30, 2023

	FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23	AMENDED FINAL BUDGET 10/1/22 - 9/30/23	YEAR TO DATE ACTUAL 10/1/22 - 9/29/23
REVENUES			
Interest Income	25	9,165	9,065
NAV Assessment Collection	288,311	293,871	293,871
Total Revenues	\$ 288,336	\$ 303,036	\$ 302,936
EXPENDITURES			
Principal Payments	85,000	80,000	80,000
Interest Payments	203,031	206,031	206,031
Bond Redemption	305	0	0
Total Expenditures	\$ 288,336	\$ 286,031	\$ 286,031
Excess/ (Shortfall)	\$ -	\$ 17,005	\$ 16,905

FUND BALANCE AS OF 9/30/22	\$351,770
FY 2022/2023 ACTIVITY	\$17,005
FUND BALANCE AS OF 9/30/23	\$368,775

Notes

Reserve Fund Balance = \$144,766*. Revenue Fund Balance = \$224,009*.

Revenue Fund Balance To Be Used To Make 11/1/2023 Principal &
Interest Payment Of \$187,266 (Principal = \$85,000 & Interest = \$102,266).

* 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 8/31/23 = \$4,240,000

RESOLUTION NO. 2023-19

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE & WORKSHOP SCHEDULE FOR FISCAL YEAR 2023/2024 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary for the Winding Cypress Community Development District ("District") to establish a regular meeting schedule & workshop schedule for fiscal year 2023/2024; and

WHEREAS, the Board of Supervisors of the District has set a regular meeting schedule & workshop schedule, location and time for District meetings for fiscal year 2023/2024 which is attached hereto and made a part hereof as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT, COLLIER COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted.

Section 2. The regular meeting schedule & workshop schedule, time and location for meetings for fiscal year 2023/2024 which is attached hereto as Exhibit "A" is hereby adopted and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this 5th day of October, 2023.

ATTEST:

**WINDING CYPRESS
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

**WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024 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 5, 2023
November 2, 2023
December 7, 2023
February 1, 2024
March 7, 2024
April 4, 2024
May 2, 2024
August 8 , 2024
September 5, 2024**

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 insure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

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

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

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT

www.windingcypresscdd.org

PUBLISH: NAPLES DAILY NEWS

**NOTICE OF FISCAL YEAR 2023/2024 WORKSHOP SCHEDULE
WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the **Winding Cypress Community Development District** will hold Workshop 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 19, 2023
November 16, 2023
January 18, 2024
February 15, 2024
March 21, 2024
April 18, 2024
May 16, 2024
June 20, 2024
July 18, 2024**

The Workshops are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Copies of the agendas for these Workshops may be obtained by contacting the District Manager by email at mkrozen@sdsinc.org or by telephone at 941 223-2475. Workshops may be continued to a date, time, and place to be specified on the record at the Workshop.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these Workshops is asked to advise the District Office at least forty-eight (48) hours prior to the Workshop by contacting the District Manager at 941-223-2475. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY)/1-800-955-8770 (Voice), for aid in contacting the District Manager.

Each person who decides to appeal any action taken at these Workshops 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 such appeal is to be based.

Winding Cypress
Community Development District

**Financial Report For
August 2023**

**WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
AUGUST 2023**

	Annual Budget 10/1/22 - 9/30/23	Actual Aug-23	Year To Date Actual 10/1/22 - 8/31/23
REVENUES			
O & M Assessments	177,752	1,044	178,861
Debt Assessments (2015)	526,216	2,090	526,549
Debt Assessments (2019)	311,687	1,239	311,689
Other Revenue	0	0	0
Interest Income - Operating	180	0	6,290
Interest Income - Preserve Areas	0	0	18,519
TOTAL REVENUES	\$ 1,015,835	\$ 4,373	\$ 1,041,908
EXPENDITURES			
Supervisor Fees	1,200	800	800
Payroll Taxes - Employer	96	61	61
Engineering/Inspections	8,500	0	28,684
Preserve Maintenance	79,700	0	75,100
Lake Bank Maintenance	25,000	0	0
Management	37,680	3,140	34,540
Legal	15,500	0	17,496
Assessment Roll	5,000	0	0
Audit Fees	4,100	0	4,600
Arbitrage Rebate Fee	650	0	650
Insurance	6,000	0	6,134
Legal Advertisements	2,500	2,618	7,994
Miscellaneous	750	332	1,193
Postage	275	512	973
Office Supplies	550	270	916
Dues & Subscriptions	175	0	175
Trustee Fee	7,800	0	8,278
Continuing Disclosure Fee	1,500	0	0
Stormwater Management (Sewer Viewer)	0	0	1,500
TOTAL EXPENDITURES	\$ 196,976	\$ 7,733	\$ 189,094
REVENUES LESS EXPENDITURES	\$ 818,859	\$ (3,360)	\$ 852,814
Bond Payments (2015)	(486,750)	(2,048)	(496,447)
Bond Payments (2019)	(288,311)	(1,215)	(293,871)
BALANCE	\$ 43,798	\$ (6,623)	\$ 62,496
County Appraiser & Tax Collector Fees	(35,039)	(87)	(19,560)
Discounts For Early Payments	(41,134)	0	(38,535)
EXCESS/ (SHORTFALL)	\$ (32,375)	\$ (6,710)	\$ 4,401
CARRYOVER FROM PRIOR YEAR	32,375	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (6,710)	\$ 4,401
Operating Account Bank Balance As Of 8/31/23	\$ 112,172.87		
Accounts Payable As Of 8/31/23	\$ 20,199.05		
Accounts Receivable As Of 8/31/23	\$ -		
Available Funds As Of 8/31/23	\$ 91,973.82		

Preserve Areas Bank Account As Of 8/31/23	\$ 767,407.38
--	----------------------

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 CDD
Expenditures
October 2022 through August 2023

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
Expenditures					
01-1310 · Engineering					
	11/25/2022	19216-01-48	J.R. Evans Engineering	general consultation services thru 11/25/2022	1,120.00
	01/27/2023	19216-01-49	J.R. Evans Engineering	general consultation services thru 01/27/2023	420.00
	02/24/2023	19216-01-50	J.R. Evans Engineering	general consultation services thru 02/24/2023	6,395.00
	03/31/2023	19216-01-51	J.R. Evans Engineering	general consultation services thru 03/31/2023	5,425.00
	04/28/2023	19216-01-52	J.R. Evans Engineering	general consultation services thru 04/28/2023	6,046.50
	05/30/2023	19216-01-53	J.R. Evans Engineering	general consultation services thru 05/30/2023	5,180.00
	06/30/2023	19216-01-54	J.R. Evans Engineering	general consultation services thru 06/30/2023	4,097.50
Total 01-1310 · Engineering					28,684.00
01-1311 · Management Fees					
	10/31/2022	2022-1668	Special District Services	management fee October 2022	3,140.00
	11/30/2022	2022-1772	Special District Services	management fee November 2022	3,140.00
	12/31/2022	2022-1982	Special District Services	management fee December 2022	3,140.00
	01/31/2023	2023-0069	Special District Services	management fee January 2023	3,140.00
	02/28/2023	2023-0177	Special District Services	management fee February 2023	3,140.00
	03/31/2023	2023-0286	Special District Services	management fee March 2023	3,140.00
	04/30/2023	2023-0393	Special District Services	management fee April 2023	3,140.00
	05/31/2023	2023-0518	Special District Services	management fee May 2023	3,140.00
	06/30/2023	2023-0628	Special District Services	management fee June 2023	3,140.00
	07/31/2023	2023-0751	Special District Services	management fee July 2023	3,140.00
	08/31/2023	2023-0866	Special District Services	management fee August 2023	3,140.00
Total 01-1311 · Management Fees					34,540.00
01-1315 · Legal Fees					
	10/31/2022	10/31/2022	Kutak Rock LLP	legal services thru 10/31/2022	477.80
	11/30/2022	11/30/2022	Kutak Rock LLP	legal services thru 11/30/2022	2,180.15
	12/31/2022	12/31/2022	Kutak Rock LLP	legal services thru 12/31/2022	406.00
	01/31/2023	01/31/2023	Kutak Rock LLP	legal services thru 01/31/2023	904.05
	02/28/2023	02/28/2023	Kutak Rock LLP	legal services thru 02/28/2023	782.50
	03/31/2023	03/31/2023	Kutak Rock LLP	legal services thru 03/31/2023	347.50
	04/30/2023	04/30/2023	Kutak Rock LLP	legal services thru 04/30/2023	1,116.00
	05/30/2023	05/30/2023	Kutak Rock LLP	legal services thru 05/30/2023	3,784.50
	06/30/2023	06/30/2023	Kutak Rock LLP	legal services thru 06/30/2023	6,221.00
	07/31/2023	07/31/2023	Kutak Rock LLP	legal services thru 07/31/2023	1,276.00
Total 01-1315 · Legal Fees					17,495.50
01-1320 · Audit Fees					
	06/02/2023	24332	Grau and Associates	fee for FY 2021/2022 audit	4,600.00
Total 01-1320 · Audit Fees					4,600.00

Winding Cypress CDD
Expenditures
October 2022 through August 2023

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
01-1321 · Supervisor Fees					
	08/17/2023	PR 08.15.20		Meeting date 6/6, 6/29, 7/11, 8/15/23 check date 8/21/23 (Petrovsky)	800.00
Total 01-1321 · Supervisor Fees					800.00
01-1323 · Payroll tax expense					
	08/17/2023	PR 08.15.20		Meeting date 6/6, 6/29, 7/11, 8/15/23 check date 8/21/23 (Petrovsky)	61.20
Total 01-1323 · Payroll tax expense					61.20
01-1330 · Arbitrage Rebate Fee					
	01/12/2023	002904	LLS Tax Solutions Inc	Arbitrage Rebate calc report fee Series 2015	650.00
Total 01-1330 · Arbitrage Rebate Fee					650.00
01-1450 · Insurance					
	10/01/2022	16520	Egis Insurance Advisors LLC	policy# 100122281 10/1/22-10/1/23	6,134.00
Total 01-1450 · Insurance					6,134.00
01-1480 · Legal Advertisements					
	10/25/2022	0005055489	Naples Daily News	Notice of LO Mtg & Reg Board Mtg	686.00
	01/30/2023	0005322143	Naples Daily News	Notice of Board Mtg	252.00
	03/31/2023	0005494752	Naples Daily News	Notice of Board Mtg	294.00
	04/24/2023	0005569984	Naples Daily News	Notice of Board Mtg	301.00
	05/28/2023	0005643066	Naples Daily News	Notice of Board Mtg	602.00
	06/30/2023	0005715189	Naples Daily News	Notice of Special Board Mtg (6/21 & 6/30)	623.00
	07/31/2023	0005785494	Naples Daily News	Notice of PHs & Reg Board Mtg	2,016.00
	07/31/2023	0005785494	Naples Daily News	RFQ for Engineering Services	602.00
	08/02/2023	5857282	Naples Daily News	Notice of PHs & Reg Board Mtg	2,016.00
	08/02/2023	5857282	Naples Daily News	RFQ for Engineering Services - 2nd publication	602.00
Total 01-1480 · Legal Advertisements					7,994.00
01-1512 · Miscellaneous					
	12/31/2022	2022-1982	Special District Services	travel - November 2022	195.00
	03/31/2023	2023-0286	Special District Services	conference calls - February 2023	39.40
	03/31/2023	2023-0286	Special District Services	travel - February 2023	72.05
	05/31/2023	2023-0518	Special District Services	conference calls - April 2023	21.47
	05/31/2023	2023-0518	Special District Services	Travel - April 2023	72.05
	06/30/2023	2023-0628	Special District Services	conference calls - May 2023	63.52
	06/30/2023	2023-0628	Special District Services	Travel - May 2023	72.05
	07/31/2023	2023-0751	Special District Services	conference calls - June 2023	181.78
	07/31/2023	2023-0751	Special District Services	Travel - June 2023	144.10
	08/17/2023	PR 08.15.20		Meeting date 6/6, 6/29, 7/11, 8/15/23 check date 8/21/23 (Petrovsky)	50.65
	08/31/2023	2023-0866	Special District Services	conference calls - July 2023	58.70
	08/31/2023	2023-0866	Special District Services	Travel - July 2023	72.05
	08/31/2023	2023-0866	Special District Services	mailouts - July 2023	150.00
Total 01-1512 · Miscellaneous					1,192.82

Winding Cypress CDD
Expenditures
October 2022 through August 2023

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
01-1513 · Postage and Delivery					
	10/31/2022	2022-1668	Special District Services	FedEx September 2022	4.40
	11/30/2022	2022-1772	Special District Services	FedEx October 2022	40.74
	11/30/2022	2022-1772	Special District Services	postage October 2022	7.82
	12/30/2022	12/30/2022	Collier County Tax Collector,	pro rata share of postage for tax billing	76.61
	12/31/2022	2022-1982	Special District Services	FedEx November 2022	21.30
	01/31/2023	2023-0069	Special District Services	FedEx December 2022	31.40
	02/28/2023	2023-0177	Special District Services	FedEx January 2023	5.48
	03/31/2023	2023-0286	Special District Services	FedEx February 2023	64.74
	04/10/2023	04/10/2023	Collier County Tax Collector,	pro rata share of postage for tax billing	6.31
	04/30/2023	2023-0393	Special District Services	FedEx -March 2023	61.65
	05/31/2023	2023-0518	Special District Services	FedEx -April 2023	24.05
	06/30/2023	2023-0628	Special District Services	postage - May 2023	8.34
	07/31/2023	2023-0751	Special District Services	FedEx - June 2023	108.64
	08/31/2023	2023-0866	Special District Services	FedEx - July 2023	16.51
	08/31/2023	2023-0866	Special District Services	postage - July 2023	495.09
Total 01-1513 · Postage and Delivery					973.08
01-1514 · Office Supplies					
	10/31/2022	2022-1668	Special District Services	copier charges 09/30/2022	19.50
	11/30/2022	2022-1772	Special District Services	copier charges October 2022	23.40
	11/30/2022	2022-1772	Special District Services	meeting books October 2022	32.00
	12/31/2022	2022-1982	Special District Services	copier charges November 2022	18.90
	12/31/2022	2022-1982	Special District Services	meeting books November 2022	60.00
	01/31/2023	2023-0069	Special District Services	copier charges December 2022	21.30
	02/28/2023	2023-0177	Special District Services	copier charges January 2023	8.70
	03/31/2023	2023-0286	Special District Services	copier charges February 2023	41.25
	03/31/2023	2023-0286	Special District Services	meeting books February 2023	40.00
	04/30/2023	2023-0393	Special District Services	copier charges March 2023	9.45
	05/31/2023	2023-0518	Special District Services	copier charges April 2023	40.20
	05/31/2023	2023-0518	Special District Services	meeting books - April 2023	32.00
	06/30/2023	2023-0628	Special District Services	copier charges May 2023	149.40
	06/30/2023	2023-0628	Special District Services	meeting books - May 2023	32.00
	07/31/2023	2023-0751	Special District Services	copier charges June 2023	53.70
	07/31/2023	2023-0751	Special District Services	meeting books - June 2023	64.00
	08/31/2023	2023-0866	Special District Services	copier charges July 2023	250.65
	08/31/2023	2023-0866	Special District Services	meeting books - July 2023	20.00
Total 01-1514 · Office Supplies					916.45

Winding Cypress CDD
Expenditures
October 2022 through August 2023

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
01-1540 · Dues, License & Subscriptions					
	10/03/2022	87215	Department of Economic Opportunity	special district fee FY 22/23	175.00
Total 01-1540 · Dues, License & Subscriptions					<u>175.00</u>
01-1550 · Trustee Fees					
	12/23/2022	6772310	US Bank (trustee fees)	Series 2015 12/1/22-11/30/23	4,246.25
	02/24/2023	6837647	US Bank (trustee fees)	Series 2019 02/01/23 -01/31/24	4,031.25
Total 01-1550 · Trustee Fees					<u>8,277.50</u>
01-1805 · Stormwater Management					
	06/05/2023	22306006	Sewer Viewer	rov storm w/ crew	1,500.00
Total 01-1805 · Stormwater Management					<u>1,500.00</u>
01-1813 · Preserve Maintenance					
	12/30/2022	INV009330	Collier Environmental Services	Annual Maintenance treatment to wetland preserves	75,100.00
Total 01-1813 · Preserve Maintenance					<u>75,100.00</u>
Total Expenditures					<u>189,093.55</u>

**WINDING CYPRESS CDD
TAX COLLECTIONS
2022 - 2023**

#	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
									\$1,015,655	\$177,752	\$526,216	\$311,687	\$177,752	\$526,216	\$311,687		
									\$939,482	\$164,421	\$486,750	\$288,311	\$164,421	\$486,750	\$288,311	\$486,750	\$288,311
1	1	Collier Cty Tax Collector	10/27/22	NAV Taxes	\$ 2,193.09		\$ (41.56)	\$ (115.12)	\$ 2,036.41	\$ 383.69	\$ 1,136.60	\$ 672.80	\$ 356.21	\$ 1,055.45	\$ 624.75	\$ 1,055.45	\$ 624.75
2	2	Collier Cty Tax Collector	11/09/22	NAV Taxes	\$ 18,773.78		\$ (360.46)	\$ (750.93)	\$ 17,662.39	\$ 3,284.63	\$ 9,729.70	\$ 5,759.45	\$ 3,090.09	\$ 9,153.75	\$ 5,418.55	\$ 9,153.75	\$ 5,418.55
3	3	Collier Cty Tax Collector	11/14/22	NAV Taxes	\$ 73,742.36		\$ (1,415.86)	\$ (2,949.58)	\$ 69,376.92	\$ 12,901.91	\$ 38,217.75	\$ 22,622.70	\$ 12,138.07	\$ 35,955.35	\$ 21,283.50	\$ 35,955.35	\$ 21,283.50
4	4	Collier Cty Tax Collector	11/21/22	NAV Taxes	\$ 170,744.68		\$ (3,278.30)	\$ (6,829.49)	\$ 160,636.89	\$ 29,873.48	\$ 88,490.15	\$ 52,381.05	\$ 28,104.99	\$ 83,251.70	\$ 49,280.20	\$ 83,251.70	\$ 49,280.20
5	5	Collier Cty Tax Collector	12/05/22	NAV Taxes	\$ 460,975.88		\$ (8,850.75)	\$ (18,438.25)	\$ 433,686.88	\$ 80,652.33	\$ 238,905.35	\$ 141,418.20	\$ 75,877.73	\$ 224,762.60	\$ 133,046.55	\$ 224,762.60	\$ 133,046.55
6	6	Collier Cty Tax Collector	12/12/22	NAV Taxes	\$ 194,891.64		\$ (3,742.27)	\$ (7,778.11)	\$ 183,371.26	\$ 34,098.19	\$ 101,004.55	\$ 59,788.90	\$ 32,082.51	\$ 95,034.05	\$ 56,254.70	\$ 95,034.05	\$ 56,254.70
7	7	Collier Cty Tax Collector	12/20/22	NAV Taxes	\$ 17,451.84		\$ (336.41)	\$ (631.34)	\$ 16,484.09	\$ 3,053.34	\$ 9,044.60	\$ 5,353.90	\$ 2,883.99	\$ 8,543.05	\$ 5,057.05	\$ 8,543.05	\$ 5,057.05
8	8	Collier Cty Tax Collector	01/09/23	NAV Taxes	\$ 20,887.15		\$ (405.21)	\$ (626.59)	\$ 19,855.35	\$ 3,654.35	\$ 10,825.00	\$ 6,407.80	\$ 3,473.75	\$ 10,290.30	\$ 6,091.30	\$ 10,290.30	\$ 6,091.30
9	Int - 1	Collier Cty Tax Collector	01/13/23	Interest		\$ 504.85			\$ 504.85	\$ 504.85			\$ 504.85			\$ -	\$ -
10	9	Collier Cty Tax Collector	02/06/23	NAV Taxes	\$ 16,159.78		\$ (316.40)	\$ (339.79)	\$ 15,503.59	\$ 2,827.28	\$ 8,375.00	\$ 4,957.50	\$ 2,712.39	\$ 8,034.95	\$ 4,756.25	\$ 8,034.95	\$ 4,756.25
11	10	Collier Cty Tax Collector	03/06/23	NAV Taxes	\$ 7,576.30		\$ (150.01)	\$ (75.76)	\$ 7,350.53	\$ 1,325.50	\$ 3,926.50	\$ 2,324.30	\$ 1,285.88	\$ 3,809.55	\$ 2,255.10	\$ 3,809.55	\$ 2,255.10
12	11	Collier Cty Tax Collector	04/10/23	NAV Taxes	\$ 22,385.04		\$ (447.70)		\$ 21,937.34	\$ 3,916.44	\$ 11,601.30	\$ 6,867.30	\$ 3,838.09	\$ 11,369.30	\$ 6,729.95	\$ 11,369.30	\$ 6,729.95
13	Int - 2	Collier Cty Tax Collector	04/10/23	Interest		\$ 47.53			\$ 47.53	\$ 47.53			\$ 47.53			\$ -	\$ -
14	12	Collier Cty Tax Collector	05/11/23	NAV Taxes/Interest	\$ 3,322.12	\$ 99.66	\$ (68.44)		\$ 3,353.34	\$ 680.83	\$ 1,721.75	\$ 1,019.20	\$ 667.14	\$ 1,687.35	\$ 998.85	\$ 1,687.35	\$ 998.85
15	13	Collier Cty Tax Collector	06/12/23	NAV Taxes/Interest	\$ 1,081.06	\$ 32.43	\$ (22.27)		\$ 1,091.22	\$ 221.54	\$ 560.30	\$ 331.65	\$ 217.07	\$ 549.10	\$ 325.05	\$ 549.10	\$ 325.05
16	14	Collier Cty Tax Collector	06/23/23	NAV Taxes/Interest	\$ 1,776.06	\$ 53.28	\$ (36.58)		\$ 1,792.76	\$ 363.94	\$ 920.50	\$ 544.90	\$ 356.66	\$ 902.10	\$ 534.00	\$ 902.10	\$ 534.00
17	Int - 3	Collier Cty Tax Collector	07/10/23	Interest		\$ 27.32			\$ 27.32	\$ 27.32			\$ 27.32			\$ -	\$ -
18	15	Collier Cty Tax Collector	08/08/23	NAV Taxes/Interest	\$ 4,033.18	\$ 340.61	\$ (87.48)		\$ 4,286.31	\$ 1,044.19	\$ 2,090.15	\$ 1,239.45	\$ 1,023.26	\$ 2,048.35	\$ 1,214.70	\$ 2,048.35	\$ 1,214.70
19									\$ -								
20									\$ -								
21	EF	Collier Cty Tax Collector		Excess Fees					\$ -								
22	Costs	Pd To Collier Cty Prop Appraiser		Administrative Costs					\$ -								
					\$1,015,993.96	\$ 1,105.68	\$ (19,559.70)	\$ (38,534.96)	\$ 959,004.98	\$ 178,861.34	\$ 526,549.20	\$ 311,689.10	\$ 168,687.53	\$ 496,446.95	\$ 293,870.50	\$ 496,446.95	\$ 293,870.50

Roll: 526,548.00 311,688.00

Assessment Roll = \$1,015,993.96

O&M: 177,757.96
13 Debt: 526,548.00
18 Debt: 311,688.00
1,015,993.96

Note: \$1,015,655, \$177,752, \$526,216 and \$311,687 are 2022/2023 budgeted assessments before discounts and fees.
\$939,482, \$164,421, \$486,750 and \$288,311 are 2022/2023 budgeted assessments after discounts and fees.

\$ 1,015,993.96	
\$ 1,105.68	\$ 959,004.98
\$ (178,861.34)	\$ (168,687.53)
\$ (526,549.20)	\$ (496,446.95)
\$ (311,689.10)	\$ (293,870.50)
\$ -	\$ -