



**WINDING CYPRESS
COMMUNITY DEVELOPMENT
DISTRICT**

**COLLIER COUNTY
REGULAR BOARD MEETING
APRIL 18, 2024
1:00 P.M.**

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

www.windingcypresscdd.org

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AGENDA
WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
Clubhouse at Winding Cypress
7180 Winding Cypress Drive
Naples, Florida 34114
REGULAR BOARD MEETING
April 18, 2024
1:00 p.m.

- A. Call to Order
- B. Pledge of Allegiance
- C. Proof of Publication.....Page 1
- D. Establish a Quorum
- E. Additions or Deletions to Agenda
- F. Approval of Minutes
 - 1. March 7, 2024 Workshop Meeting Minutes.....Page 2
 - 2. March 21, 2024 Regular Board Meeting Minutes.....Page 5
- G. Old Business
- H. New Business
 - 1. Consider Engineering Proposal Options
- I. Administrative Matters
 - 1. Manager’s Report
 - Financials.....Page 9
 - 2. Attorney’s Report
- J. Comments from the Public
- K. Board Members Comments
- L. Adjourn

NOTICE OF BOARD MEETING OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Winding Cypress Community Development District (the District) will hold a Board Meeting on April 18, 2024, at 1:00 p.m. at the Clubhouse at Winding Cypress located at 7180 Winding Cypress Drive, Naples, Florida 34114.

The Board Meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Board Meeting may be continued in progress without additional notice to a time, date, and location stated on the record. A copy of the agenda for the Board Meeting may be obtained from the Districts website or from the District Manager, Special District Services, located at 2501A Burns Road, Palm Beach Gardens, Florida 33410. There may be occasions when one or more Supervisors will participate by telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this Board Meeting is asked to advise the District Office at least forty-eight (48) hours before the meeting by contacting the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, who can aid you in contacting the District Office.

A person who decides to appeal any decision made at this Board Meeting with respect to any matter considered at the Board Meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

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

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT

www.windingcypresscdd.org

PUBLISH: NAPLES DAILY NEWS 04/08/24

**WINDING CYPRESS
COMMUNITY DEVELOPMENT DISTRICT
WORKSHOP MEETING
MARCH 7, 2024**

A. CALL TO ORDER

The March 7, 2024, Workshop Meeting of the Winding Cypress Community Development District (the “District”) was called to order at 1:01 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 Workshop Meeting had been published in the *Naples Daily News* on February 27, 2024, as legally required.

D. ESTABLISH A QUORUM

It was determined that the attendance of the following Supervisors constituted a quorum and it was in order to proceed with the meeting:

Chairman	Barbara Powell	Present
Vice Chairman	Alex Petrovsky	Present
Supervisor	Patrick Cirello	Present
Supervisor	Gerard O’Donohue	Present
Supervisor	Paul Ellwood	Absent

Also present were the following Staff members:

District Manager	Michelle Krizen	Special District Services, Inc.
District Counsel	Alyssa Willson	Kutak Rock
District Engineer	Ted Tryka	Agnoli Barber & Brundage, Inc.

See attached sign-in sheet for those members of the public present.

Alyssa Willson - left at 1:17 p.m.

E. ADDITIONS OR DELETIONS TO THE AGENDA

Ms. Willson went over difference between a Workshop and a Board Meeting. Official action may not be taken at an advertised Workshop. The difference between a Workshop and a Board Meeting is that in the first instance you cannot take any action and the public is on notice that no action will be taken. The Board was provided with the opportunity to ask questions prior to Ms. Willson leaving the meeting. The Board had no questions.

F. LAKE BANK INSPECTION DRAFT PRESENTATION

Mr. Tryka provided each Board Member with a 75-page DRAFT report and gave an overview of the process and preparation of the report. He further explained the Legend symbols used in the report. There were 1,012 data points used in the creation of the report, looking at the areas of Escarpment, Lake Bank Slope, Erosion, Rip-Rap, Rip-Rap Underlayment, Littoral Plantings, Exotic Plants, Silt, Control Structures and Miscellaneous. Mr. Tryka reviewed a few lakes in detail and provided an overview of the findings. The most common finding in the report was "Off-Site Erosion- Homes" with 60.98% of the problems identified (downspouts conveying rooftop water). The Board asked if the design of the downspouts and drainage was common. Mr. Tryka explained that it was frequently used by builders. The Board expressed sincere thanks and praise for the detailed level of information in the report, noting that it will be invaluable moving forward.

Mr. Tryka was asked to provide recommendations for repairs/prevention for the next meeting.

G. COMMENTS FROM THE PUBLIC

The residents were then provided with the opportunity to make comments.

John Jensen stated his concern for the drainpipes.

Dr. Bob Gorman asked if the "downspout design was typical." Mr. Tryka explained that the design was typical but the results were atypical.

Jim Bailey questioned why the downspouts were not positioned to drain into the ponds as done in Michigan. The proper hook up is 4ft after the lowest level and several hook ups have been done, but if the work is done during the higher water times, it is challenging to place the pipe at the right level.

Mr. Tryka left the meeting at approximately 2:53 p.m.

H. MANAGER UPDATES

It was noted that the next Board Meeting was scheduled for March 21, 2023.

Ms. Krizen explained that Ms. Willson was not asked to attend the Workshop until 10 this morning. Ms. Willson typically does not attend Workshops but with the report discussion, I had some potential questions. I reached out to the Chair who agreed to Ms. Willson's invitation. Ms. Willson had a previous meeting scheduled for 1:30 but was able to join the Workshop for 30 minutes.

I. BOARD MEMBER COMMENTS

Mr. Petrovsky presented an excerpt from the Winding Cypress CDD Resolution 2021-01 Amended and Restated Rule of Procedure. Mr. Petrovsky believes that the Rules of Procedure overrule the Sunshine Law, noting his evidence as Resolution 2021-01. Though she defers to CDD Counsel, Ms. Powell replied that she understands state law to supersede CDD Board Resolutions or policies. Mr. Petrovsky disagreed and felt that the State gives the power to the CDD and wants the CDD to make rules. Ms. Krizen will reach out to Ms. Willson for a response or have her prepared to discuss this matter at the next meeting. Ms. Krizen will also send a link to a copy of 2024 Government in the Sunshine Manual to help better understand the law. A discussion ensued regarding changing the remaining scheduled Workshops into Board Meetings. The meeting types can be adjusted as needed on an individual basis at Board Meetings.

Mr. Petrovsky suggested the possibility of a second opinion from Seabreeze Erosion Solutions. The consensus of the Board was that the District was not in a position to invite contractors to submit proposals at this time.

J. ADJOURNMENT

A **motion** was made by Mr. Ciriello, seconded by Mr. Petrovsky and passed unanimously adjourning the Workshop Meeting at 3:15 p.m.

Chairman/Vice Chairman

Secretary/Assistant Secretary

Date Approved _____

**WINDING CYPRESS
COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING
MARCH 21, 2024**

A. CALL TO ORDER

The March 21, 2024, Regular Board Meeting of the Winding Cypress Community Development District (the “District”) was called to order at 1:00 p.m. at the Clubhouse at Winding Cypress located at 7180 Winding Cypress Drive, Naples, Florida 34114.

B. PLEDGE OF ALLEGIANCE

C. PROOF OF PUBLICATION

Proof of publication was presented that Notice of the Regular Board Meeting had been published in the *Naples Daily News* on March 11, 2024, as legally required.

D. ESTABLISH A QUORUM

It was determined that the attendance of the following Supervisors constituted a quorum and it was in order to proceed with the meeting:

Chairman	Barbara Powell	Present
Vice Chairman	Alex Petrovsky	Present
Supervisor	Gerard O’Donohue	Present
Supervisor	Patrick Cirello	Absent
Supervisor	Paul Ellwood	Present

Also present were the following Staff members:

District Manager	Michelle Krizen	Special District Services, Inc.
District Counsel	Alyssa Willson (via phone)	Kutak Rock
District Engineer	Ted Tryka	Agnoli Barber & Brundage, Inc.

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

E. ADDITIONS OR DELETIONS TO THE AGENDA

Supervisor Petrovsky requested the addition of a Discussion Regarding Seabreeze Erosion Specialist to the agenda. This will be addressed under New Business 3. “Next Steps Regarding Lake Erosion.”

F. APPROVAL OF MINUTES

1. February 1, 2024, Regular Board Meeting

The minutes of the February 1, 2024, Regular Board Meeting were presented for consideration.

A **motion** was made by Supervisor O’Donohue, seconded by Supervisor Ellwood and passed unanimously approving the minutes of the February 1, 2024, Regular Board Meeting, as presented.

2. March 7, 2024, Workshop

This item was tabled until the next meeting.

G. OLD BUSINESS

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

H. NEW BUSINESS

1. Accept and Receive Lake Erosion Evaluation Report

The report was previously reviewed in detail at the March 7, 2024, Workshop. The Board expressed appreciation for the level of detail provided in the report. Mr. Tryka was happy to answer any questions at this time. Neither the Board Members nor any members of the public had any questions at this time.

A discussion ensued regarding placing the report on the District’s website. There is a possibility that making the report ADA compliant would be expensive and/or challenging due to its size. The Board was in agreement that if the report can be posted on the District’s website, to do so. If there are additional charges for posting the report, Ms. Krizen will bring a proposal to the next meeting for Board consideration.

2. Discussion Regarding Next Steps Regarding Lake Erosion

Since more than 60% of the erosion issues are caused by offsite sources, Mr. Tryka presented a recommendation that focused on the point source to prevent recurrence. The use of direct connections and catch basins was discussed. Mr. Tryka shared an example from another community that placed the connections as a preventive measure as part of the remediation project. There are currently drain connections in the lake, however most were not installed correctly and contribute to the issues. While the District can take action to remediate erosion from the lakes through its easement, to address causation back to source points beyond the easement, the District would have to work in conjunction with the HOA and/or individual residents. The District Engineer’s preliminary estimate to remediate erosion throughout the District exceeds \$3 Million. [Note: A more refined estimate is to be included in his next report encompassing remediation options for consideration by the Board of Supervisors.]

Supervisor Petrovsky requested clarification from Ms. Willson regarding Statute 190.003 and the use of “real and personal property.” Ms. Willson explained that does not give us jurisdiction over private property, as “personal” and “private” property are not synonymous terms under the law. Supervisor Petrovsky stated he believes we are in “a state of emergency” and need to immediately hire a contractor to begin work. District Counsel explained that the scope and projected cost of the work requires a sealed bid process pursuant to law. Supervisor Petrovsky then suggested that he and another resident act as a committee to select a contractor. Ms. Willson reiterated that the law requires use of a sealed bidding process for construction projects exceeding \$519,303.01. She then explained the bidding process and timelines in greater detail, highlighting the importance that all bidders contemporaneously receive identical information regarding the project and that **no bidder receives details or information from the board or staff regarding the bid beyond that which is provided to all bidders.**

Supervisor O'Donohue requested an option to repair the lakes that will stay within the District's boundaries of the easement rather than extending the entire distance to individual homes. Mr. Tryka stated that he started with this option since it is problem/solution based but could provide other options. Several members of the public expressed their thoughts: Diane Merola urged the Board to consider a long-term plan and be proactive, not reactive. Kathy Avallone requested clarification regarding potential costs to homeowners. Michael and Diane Merola suggested various ways to phase the project.

To ensure that Mr. Tryka had sufficient time to draft plans, it was suggested that the April 18, 2024, Workshop be changed to a meeting and the April 4, 2024, Regular Board Meeting be cancelled. Supervisor Petrovsky requested clarification whether official action can be taken at a Workshop, citing a Board resolution. Ms. Willson explained it could not and the resolution does not supersede state law and no action can take place at a Workshop.

A **motion** was made by Supervisor Ellwood, seconded by Supervisor O'Donohue and passed unanimously authorizing Mr. Tryka to work with District staff to present two repair options to the Board for consideration, including projected timelines and costs, at the April 18, 2024, meeting.

3. Consider Assignment and Assumption of Professional Services Agreement

The current engineering contract with Agnoli, Barber & Brundage needs to be updated due to a merger with LJA Engineering, Inc.

A **motion** was made by Supervisor Powell, seconded by Supervisor O'Donohue and passed unanimously approving the Assignment and Assumption of Professional Services Agreement from Agnoli, Barber & Brundage to LJA Engineering, Inc., as presented.

I. ADMINISTRATIVE MATTERS

1. Manager's Report

Ms. Krizen presented the financials. She shared options to help fund the lake bank remediation. Directing funds from three budget line items enumerated below could offset the overall by approximately \$300,000:

- We have budgeted \$12,000 for Supervisors' Fees, but since four supervisors have waived their right to those fees, the remaining balance of \$8,400 (assuming the meeting schedule is unchanged) could be directed to erosion remediation costs.
- For Legal/Engineering Extraordinary we budgeted \$250,000 less the \$50,000 estimated for the engineering study, leaving \$200,000 that could be directed to erosion remediation costs.
- Lake Bank Maintenance is budgeted at \$75,000 and Pipe Maintenance at \$20,000, both of which could be legally directed to erosion remediation costs.

Given the current budget approval deadlines, switching the Workshop and Board Meetings in May would provide an additional two weeks to better plan and gather the necessary information related to the erosion remediation project. There was a consensus of the Board to switch those meetings.

2. Attorney's Report

Ms. Willson had nothing further to report.

J. BOARD MEMBER COMMENTS

There were no additional comments from the Board Members.

K. ADJOURNMENT

There being no further business to come before the Board, the Regular Board Meeting was adjourned at 3:09 p.m. on a **motion** made by Supervisor Ellwood, seconded by Supervisor O'Donohue and passed unanimously.

Chairman/Vice Chairman

Secretary/Assistant Secretary

Date Approved _____

Winding Cypress
Community Development District

**Financial Report For
March 2024**

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

	Annual Budget 10/1/23 - 9/30/24	Actual Mar-24	Year To Date Actual 10/1/23 - 3/31/24
REVENUES			
O & M (Operation & Maintenance) Assessments	608,957	4,527	591,687
Debt Assessments (2015)	526,216	3,914	510,480
Debt Assessments (2019)	311,687	2,318	302,247
Other Revenue	0	0	0
Interest Income - Operating	1,500	0	10,312
Interest Income - Preserve Areas	0	0	15,251
TOTAL REVENUES	\$ 1,448,360	\$ 10,759	\$ 1,429,977
EXPENDITURES			
Administrative Expenditures			
Supervisor Fees	12,000	400	1,800
Payroll Taxes - Employer	960	31	138
Management	50,000	4,167	25,000
Legal	25,500	0	5,335
Legal & Engineering - Extraordinary	250,000	24,841	24,841
Assessment Roll	5,000	0	0
Audit Fees	4,200	0	0
Arbitrage Rebate Fee	650	0	650
Insurance	6,700	0	6,594
Legal Advertisements	4,000	0	1,679
Miscellaneous	725	137	745
Postage	300	0	390
Office Supplies	575	39	285
Dues & Subscriptions	175	0	175
Trustee Fee	8,300	0	8,277
Continuing Disclosure Fee	1,000	0	0
Payroll Processing Fee	0	51	304
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 370,085	\$ 29,666	\$ 76,213
Maintenance Expenditures			
Engineering/Inspections	20,000	1,890	3,660
Preserve Maintenance	79,700	0	75,100
Lake Bank Maintenance	75,000	0	0
Pipe Maintenance	20,000	0	0
TOTAL MAINTENANCE EXPENDITURES	\$ 194,700	\$ 1,890	\$ 78,760
TOTAL EXPENDITURES	\$ 564,785	\$ 31,556	\$ 154,973
REVENUES LESS EXPENDITURES	\$ 883,575	\$ (20,797)	\$ 1,275,004
Bond Payments (2015)	(486,750)	(3,798)	(480,782)
Bond Payments (2019)	(288,311)	(2,249)	(284,663)
BALANCE	\$ 108,514	\$ (26,844)	\$ 509,559
County Appraiser & Tax Collector Fees	(49,916)	(213)	(26,971)
Discounts For Early Payments	(58,598)	(108)	(54,664)
EXCESS/ (SHORTFALL)	\$ -	\$ (27,165)	\$ 427,924
CARRYOVER FROM PRIOR YEAR	0	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (27,165)	\$ 427,924
Operating Account Bank Balance As Of 3/31/24	\$ 541,023.22		
Accounts Payable As Of 3/31/24	\$ 42,838.50		
Accounts Receivable As Of 3/31/24	\$ -		
Available Funds As Of 3/31/24	\$ 498,184.72		
Preserve Areas Bank Account As Of 3/31/24	\$ 788,695.20		

Preserve Areas Funds Totaling \$748,196 Are Designated For A Long Term Management Fund For The Preserve Areas. These Funds Cannot Be Used For District Operations.

Winding Cypress Community Development District
Budget vs. Actual
October 2023 through March 2024

	Oct 23 - March 24	23/24 Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01-3300 · O&M Assessments	591,687.29	608,957.00	-17,269.71	97.16%
01-3810 · Debt Assessments (2015)	510,480.40	526,216.00	-15,735.60	97.01%
01-3811 · Debt Assessments (2019)	302,247.15	311,687.00	-9,439.85	96.97%
01-3820 · Debt Assess-Pd To Trustee-2015	-480,782.20	-486,750.00	5,967.80	98.77%
01-3821 · Debt Assess-Pd To Trustee-2019	-284,663.50	-288,311.00	3,647.50	98.74%
01-3830 · Assessment Fees	-26,970.50	-49,916.00	22,945.50	54.03%
01-3831 · Assessment Discounts	-54,663.93	-58,598.00	3,934.07	93.29%
01-9410 · Interest Income (GF)	10,312.38	1,500.00	8,812.38	687.49%
01-9411 · Interest income - preserve acct	15,250.74	0.00	15,250.74	100.0%
Total Income	582,897.83	564,785.00	18,112.83	103.21%
Expense				
01-1310 · Engineering	3,660.00	20,000.00	-16,340.00	18.3%
01-1311 · Management Fees	24,999.96	50,000.00	-25,000.04	50.0%
01-1315 · Legal Fees	5,335.30	25,500.00	-20,164.70	20.92%
01-1316 · Legal & Engineering - Extra	24,841.00	250,000.00	-225,159.00	9.94%
01-1318 · Assessment/Tax Roll	0.00	5,000.00	-5,000.00	0.0%
01-1320 · Audit Fees	0.00	4,200.00	-4,200.00	0.0%
01-1321 · Supervisor Fees	1,800.00	12,000.00	-10,200.00	15.0%
01-1322 · Payroll processing fee	304.20	0.00	304.20	100.0%
01-1323 · Payroll tax expense	137.70	960.00	-822.30	14.34%
01-1330 · Arbitrage Rebate Fee	650.00	650.00	0.00	100.0%
01-1450 · Insurance	6,594.00	6,700.00	-106.00	98.42%
01-1480 · Legal Advertisements	1,678.60	4,000.00	-2,321.40	41.97%
01-1512 · Miscellaneous	744.90	725.00	19.90	102.75%
01-1513 · Postage and Delivery	390.24	300.00	90.24	130.08%
01-1514 · Office Supplies	285.00	575.00	-290.00	49.57%
01-1540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
01-1550 · Trustee Fees	8,277.50	8,300.00	-22.50	99.73%
01-1743 · Continuing Disclosure Fee	0.00	1,000.00	-1,000.00	0.0%
01-1807 · Lake Maintenance	0.00	75,000.00	-75,000.00	0.0%
01-1813 · Preserve Maintenance	75,100.00	79,700.00	-4,600.00	94.23%
01-1816 · Pipe Maintenance	0.00	20,000.00	-20,000.00	0.0%
Total Expense	154,973.40	564,785.00	-409,811.60	27.44%
Net Ordinary Income	427,924.43	0.00	427,924.43	100.0%
Net Income	427,924.43	0.00	427,924.43	100.0%

**Winding Cypress Community Development District
Expenditures
October 2023 through March 2024**

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Expenditures					
01-1310 • Engineering					
	10/31/2023	230110-001	Agnoli Barber & Brundage Inc	professional services thru 10/31/23	1,098.00
	12/31/2023	230110-002	Agnoli Barber & Brundage Inc	professional services thru 12/31/2023	671.00
	03/01/2024	230110-003	Agnoli Barber & Brundage Inc	professional services thru 03/01/2024	1,891.00
Total 01-1310 • Engineering					<u>3,660.00</u>
01-1311 • Management Fees					
	10/31/2023	2023-1296	Special District Services	Management fee October 2023	4,166.66
	11/30/2023	2023-1633	Special District Services	management fee November 2023	4,166.66
	12/31/2023	2023-1883	Special District Services	management fee December 2023	4,166.66
	01/31/2024	2024-0070	Special District Services	management fee January 2024	4,166.66
	02/29/2024	2024-0193	Special District Services	management fee February 2024	4,166.66
	03/31/2024	2024-0431	Special District Services	management fee March 2024	4,166.66
Total 01-1311 • Management Fees					<u>24,999.96</u>
01-1315 • Legal Fees					
	10/31/2023	3311701	Kutak Rock LLP	legal services thru 10/31/2023	1,203.50
	11/30/2023	3328829	Kutak Rock LLP	legal services thru 11/30/2023	2,189.50
	12/31/2023	3342666	Kutak Rock LLP	legal services thru 12/31/2023	495.50
	01/31/2024	3355477	Kutak Rock LLP	legal services thru 01/31/2024	359.50
	02/29/2024	3368686	Kutak Rock LLP	legal services thru 02/29/2024	1,087.50
Total 01-1315 • Legal Fees					<u>5,335.50</u>
01-1316 • Legal & Engineering - Extra					
	03/01/2024	230110-004	Agnoli Barber & Brundage Inc	Prep for on-site fieldwork for lake assessments thru 03/01/2024	24,841.00
Total 01-1316 • Legal & Engineering - Extra					<u>24,841.00</u>
01-1321 • Supervisor Fees					
	10/19/2023	PR 10/23/23		Meeting date 10/5 & 10/20 check date 10/23/23 (Petrovsky)	400.00
	11/21/2023	PR 11/22/23		Meeting date 11/2 & 11/16 check date 11/21 /23 (Petrovsky)	400.00
	12/12/2023	PR 12/07/23		Meeting date 12/07/23 check date 12/13/23 (Petrovsky)	200.00
	01/22/2024	PR 01/18/24		Meeting date 01/18/2024 check date 01/23/24 (Petrovsky)	200.00
	02/02/2024	PR 02/01/24		Meeting date 02/01/2024 check date 02/06/24 (Petrovsky)	200.00
	03/25/2024	PR 03/26/24		Meeting date 03/07 and 3/21/2024 check date 03/26/24 (Petrovsky)	400.00
Total 01-1321 • Supervisor Fees					<u>1,800.00</u>

**Winding Cypress Community Development District
Expenditures
October 2023 through March 2024**

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
01-1322 • Payroll processing fee					
	10/19/2023	PR 10/23/23		Meeting date 10/5 & 10/20 check date 10/23/23 (Petrovsky)	50.65
	11/21/2023	PR 11/22/23		Meeting date 11/2 & 11/16 check date 11/21/23 (Petrovsky)	50.65
	12/12/2023	PR 12/07/23		Meeting date 12/07/23 check date 12/13/23 (Petrovsky)	50.65
	01/22/2024	PR 01/18/24		Meeting date 01/18/2024 check date 01/23/24 (Petrovsky)	50.75
	02/02/2024	PR 02/01/24		Meeting date 02/01/2024 check date 02/06/24 (Petrovsky)	50.75
	03/25/2024	PR 03/26/24		Meeting date 03/07 and 3/21/2024 check date 03/26/24 (Petrovsky)	50.75
Total 01-1322 • Payroll processing fee					304.20
01-1323 • Payroll tax expense					
	10/19/2023	PR 10/23/23		Meeting date 10/5 & 10/20 check date 10/23/23(Petrovsky)	30.60
	11/21/2023	PR 11/22/23		Meeting date 11/2 & 11/16 check date 11/21/23 (Petrovsky)	30.60
	12/12/2023	PR 12/07/23		Meeting date 12/07/23 check date 12/13/23 (Petrovsky)	15.30
	01/22/2024	PR 01/18/24		Meeting date 12/07/23 check date 12/13/23 (Petrovsky)	15.30
	02/02/2024	PR 02/01/24		Meeting date 02/01/2024 check date 02/06/24 (Petrovsky)	15.30
	03/25/2024	PR 03/26/24		Meeting date 03/07 and 3/21/2024 check date 03/26/24 (Petrovsky)	30.60
Total 01-1323 • Payroll tax expense					137.70
01-1330 • Arbitrage Rebate Fee					
	01/11/2024	003259	LLS Tax Solutions Inc	Arbitrage Rebate calc report fee Series 2015	650.00
Total 01-1330 • Arbitrage Rebate Fee					650.00
01-1450 • Insurance					
	10/01/2023	19808	Egis Insurance Advisors LLC	policy# 100123281 10/1/23-10/1/24	6,594.00
Total 01-1450 • Insurance					6,594.00
01-1480 • Legal Advertisements					
	10/30/2023	0005987972	Gannett Florida LocalIQ	Notice of Workshop	239.12
	10/30/2023	0005987972	Gannett Florida LocalIQ	Notice of Reg Board Mtg	254.80
	10/30/2023	0005987972	Gannett Florida LocalIQ	FY 23/24 WORKSHOP Schedule	286.16
	10/30/2023	0005987972	Gannett Florida LocalIQ	Notice of Board Mtg	246.96
	11/01/2023	0006064236	Gannett Florida LocalIQ	Notice of Board Mtg	239.12
	01/31/2024	0006199378	Gannett Florida LocalIQ	Notice of Workshop and Board Mtg (January)	173.32
	02/29/2024	0006268790	Gannett Florida LocalIQ	Notice of Workshop	239.12
Total 01-1480 • Legal Advertisements					1,678.60

**Winding Cypress Community Development District
Expenditures
October 2023 through March 2024**

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
01-1512 • Miscellaneous					
	11/30/2023	2023-1633	Special District Services	conference calls	30.63
	11/30/2023	2023-1633	Special District Services	travel	144.10
	12/31/2023	2023-1883	Special District Services	conference calls	91.14
	12/31/2023	2023-1883	Special District Services	travel	144.10
	01/31/2024	2024-0070	Special District Services	conference calls	14.44
	01/31/2024	2024-0070	Special District Services	travel	72.05
	02/29/2024	2024-0193	Special District Services	travel	111.22
	03/31/2024	2024-0431	Special District Services	conference calls	26.00
	03/31/2024	2024-0431	Special District Services	travel	111.22
Total 01-1512 • Miscellaneous					744.90
01-1513 • Postage and Delivery					
	10/31/2023	2023-1296	Special District Services	FedEx	54.89
	10/31/2023	2023-1296	Special District Services	postage	8.53
	11/30/2023	2023-1633	Special District Services	FedEx	83.41
	12/13/2023	12-13-23	Collier County Tax Collector,	pro rata share of postage for tax billing	110.56
	12/31/2023	2023-1883	Special District Services	FedEx	37.45
	02/29/2024	2024-0193	Special District Services	FedEx	91.44
	02/29/2024	2024-0193	Special District Services	postage	3.96
Total 01-1513 • Postage and Delivery					390.24
01-1514 • Office Supplies					
	10/31/2023	2023-1296	Special District Services	copier charge	52.20
	11/30/2023	2023-1633	Special District Services	copier charge	30.90
	11/30/2023	2023-1633	Special District Services	meeting books	24.00
	12/31/2023	2023-1883	Special District Services	copier charge	30.90
	12/31/2023	2023-1883	Special District Services	meeting books	32.00
	01/31/2024	2024-0070	Special District Services	copier charge	20.85
	01/31/2024	2024-0070	Special District Services	meeting books	24.00
	02/29/2024	2024-0193	Special District Services	copier charge	30.90
	03/31/2024	2024-0431	Special District Services	copier charge	11.25
	03/31/2024	2024-0431	Special District Services	meeting books	28.00
Total 01-1514 • Office Supplies					285.00
01-1540 • Dues, License & Subscriptions					
	10/02/2023	89181	Department of Economic Opportunity	special district fee FY 23/24	175.00
Total 01-1540 • Dues, License & Subscriptions					175.00

**Winding Cypress Community Development District
Expenditures
October 2023 through March 2024**

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
01-1550 • Trustee Fees					
	12/22/2023	7167536	US Bank (trustee fees)	Series 2015 12/01/23 - 11/30/24	4,246.25
	02/23/2024	7233539	US Bank (trustee fees)	Series 2019 02/01/2024 - 01/31/2024	4,031.25
Total 01-1550 • Trustee Fees					<u>8,277.50</u>
01-1813 • Preserve Maintenance					
	12/30/2023	CESI-020296	Collier Environmental Services	Annual Maintenance treatment to wetland preserves	75,100.00
Total 01-1813 • Preserve Maintenance					<u>75,100.00</u>
Total Expenditures					<u>154,973.60</u>

**WINDING CYPRESS CDD
TAX COLLECTIONS
2023 - 2024**

#	ID#	Payment From	DATE	FOR	Tax Collect Receipts Gross	Interest Received	Commission Paid	Discount	Net From Tax Collector	O & M Assessment Income (Before Discounts & Fees)	Series 2015 Debt Assessment Income (Before Discounts & Fees)	Series 2019 Debt Assessment Income (Before Discounts & Fees)	O & M Assessment Income (After Discounts & Fees)	Series 2015 Debt Assessment Income (After Discounts & Fees)	Series 2019 Debt Assessment Income (After Discounts & Fees)	Series 2015 Debt Assessment Paid to Trustee	Series 2019 Debt Assessment Paid to Trustee
									\$1,446,860	\$608,957	\$526,216	\$311,687	\$608,957	\$526,216	\$311,687		
									\$1,338,346	\$563,285	\$486,750	\$288,311	\$563,285	\$486,750	\$288,311	\$486,750	\$288,311
1	1	Collier Cty Tax Collector	10/30/23	NAV Taxes	\$ 3,049.94		\$ (57.80)	\$ (160.13)	\$ 2,832.01	\$ 1,283.34	\$ 1,109.60	\$ 657.00	\$ 1,191.56	\$ 1,030.35	\$ 610.10	\$ 1,030.35	\$ 610.10
2	2	Collier Cty Tax Collector	11/06/23	NAV Taxes	\$ 10,399.95		\$ (199.68)	\$ (416.00)	\$ 9,784.27	\$ 4,376.30	\$ 3,783.50	\$ 2,240.15	\$ 4,117.12	\$ 3,559.60	\$ 2,107.55	\$ 3,559.60	\$ 2,107.55
3	3	Collier Cty Tax Collector	11/14/23	NAV Taxes	\$ 146,533.21		\$ (2,813.43)	\$ (5,861.36)	\$ 137,858.42	\$ 61,661.16	\$ 53,308.80	\$ 31,563.25	\$ 58,010.72	\$ 50,152.95	\$ 29,694.75	\$ 50,152.95	\$ 29,694.75
4	4	Collier Cty Tax Collector	11/20/23	NAV Taxes	\$ 216,678.85		\$ (4,160.24)	\$ (8,667.20)	\$ 203,851.41	\$ 91,178.40	\$ 78,827.80	\$ 46,672.65	\$ 85,780.56	\$ 74,161.20	\$ 43,909.65	\$ 74,161.20	\$ 43,909.65
5	5	Collier Cty Tax Collector	11/24/23	NAV Taxes	\$ 100,425.47		\$ (1,928.16)	\$ (4,017.04)	\$ 94,480.27	\$ 42,259.02	\$ 36,534.80	\$ 21,631.65	\$ 39,757.22	\$ 34,371.95	\$ 20,351.10	\$ 34,371.95	\$ 20,351.10
6	6	Collier Cty Tax Collector	12/06/23	NAV Taxes	\$ 779,003.90		\$ (14,956.88)	\$ (31,160.32)	\$ 732,886.70	\$ 327,804.80	\$ 283,401.65	\$ 167,797.45	\$ 308,398.60	\$ 266,624.25	\$ 157,863.85	\$ 266,624.25	\$ 157,863.85
7	7	Collier Cty Tax Collector	12/12/23	NAV Taxes	\$ 57,747.02		\$ (1,111.20)	\$ (2,186.91)	\$ 54,448.91	\$ 24,299.87	\$ 21,008.40	\$ 12,438.75	\$ 22,912.01	\$ 19,808.55	\$ 11,728.35	\$ 19,808.55	\$ 11,728.35
8	8	Collier Cty Tax Collector	12/22/23	NAV Taxes	\$ 14,860.76		\$ (288.30)	\$ (445.83)	\$ 14,126.63	\$ 6,253.36	\$ 5,406.35	\$ 3,201.05	\$ 5,944.33	\$ 5,139.35	\$ 3,042.95	\$ 5,139.35	\$ 3,042.95
9	9	Collier Cty Tax Collector	01/10/24	NAV Taxes	\$ 36,692.17		\$ (711.82)	\$ (1,100.77)	\$ 34,879.58	\$ 15,440.02	\$ 13,348.65	\$ 7,903.50	\$ 14,677.23	\$ 12,689.25	\$ 7,513.10	\$ 12,689.25	\$ 7,513.10
10	Int - 1	Collier Cty Tax Collector	01/10/24	Interest		\$ 1,225.78			\$ 1,225.78	\$ 1,225.78			\$ 1,225.78				
11	10	Collier Cty Tax Collector	02/08/24	NAV Taxes	\$ 27,038.85		\$ (529.97)	\$ (540.78)	\$ 25,968.10	\$ 11,377.90	\$ 9,836.75	\$ 5,824.20	\$ 10,927.25	\$ 9,447.25	\$ 5,593.60	\$ 9,447.25	\$ 5,593.60
12	11	Collier Cty Tax Collector	03/06/24	NAV Taxes	\$ 10,758.94		\$ (213.02)	\$ (107.59)	\$ 10,438.33	\$ 4,527.34	\$ 3,914.10	\$ 2,317.50	\$ 4,392.33	\$ 3,797.50	\$ 2,248.50	\$ 3,797.50	\$ 2,248.50
13									\$ -							\$ -	\$ -
14									\$ -							\$ -	\$ -
15									\$ -							\$ -	\$ -
16									\$ -							\$ -	\$ -
17									\$ -							\$ -	\$ -
18									\$ -							\$ -	\$ -
19									\$ -							\$ -	\$ -
20									\$ -							\$ -	\$ -
21									\$ -							\$ -	\$ -
22									\$ -							\$ -	\$ -
					\$1,403,189.06	\$1,225.78	\$ (26,970.50)	\$ (54,663.93)	\$ 1,322,780.41	\$ 591,687.29	\$ 510,480.40	\$ 302,247.15	\$ 557,334.71	\$ 480,782.20	\$ 284,663.50	\$ 480,782.20	\$ 284,663.50

Roll: 526,548.00 311,688.00

Assessment Roll = \$1,447,198.34

O&M: 608,962.34
13 Debt: 526,548.00
18 Debt: 311,688.00
1,447,198.34

Note: \$1,446,860, \$608,957, \$526,216 and \$311,687 are 2023/2024 budgeted assessments before discounts and fees.
\$1,338,346, \$563,285, \$486,750 and \$288,311 are 2023/2024 budgeted assessments after discounts and fees.

\$ 1,403,189.06	
\$ 1,225.78	\$ 1,322,780.41
\$ (591,687.29)	\$ (57,334.71)
\$ (510,480.40)	\$ (480,782.20)
\$ (302,247.15)	\$ (284,663.50)
\$ -	\$ -