Winding Cypress
Community Development District

Amended Final Budget For
Fiscal Year 2024/2025
October 1, 2024 - September 30, 2025

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AMENDED FINAL BUDGET

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

REVENUES	FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
O & M Assessments	608,951	**610,731**	610,731
Debt Assessments (2015)	526,216	**526,549**	526,549
Debt Assessments (2019)	310,259	**310,260**	310,260
Interest Income - Operating	12,000	**26,600**	26,518
Interest Income - Preserve Areas	0	**24,900**	24,841
TOTAL REVENUES	**$ 1,457,426**	**$ 1,499,040**	**$ 1,498,899**
EXPENDITURES			
Administrative Expenditures			
Supervisor Fees	12,000	**2,000**	2,000
Payroll Taxes - Employer	960	**153**	153
Management	51,492	**51,492**	51,492
Legal	25,500	**26,000**	23,178
Assessment Roll	5,000	**5,000**	5,000
Audit Fees	4,300	**3,900**	3,900
Arbitrage Rebate Fee	650	**650**	650
Insurance	7,255	**6,858**	6,858
Legal Advertisements	5,500	**4,600**	3,570
Miscellaneous	733	**2,100**	1,991
Postage	600	**1,075**	1,041
Office Supplies	850	**850**	736
Dues & Subscriptions	175	**175**	175
Trustee Fee	8,300	**8,278**	8,278
Continuing Disclosure Fee	1,000	**700**	700
TOTAL ADMINISTRATIVE EXPENDITURES	**124,315**	**113,831**	**109,722**
Maintenance Expenditures			
Engineering/Inspections	25,000	**77,216**	77,216
Preserve Maintenance	79,700	**75,100**	75,100
Lake Bank Maintenance	75,000	**10,000**	0
Lake Remediation	315,265	**315,265**	294,202
TOTAL MAINTENANCE EXPENDITURES	**494,965**	**477,581**	**446,518**
TOTAL EXPENDITURES	**$ 619,280**	**$ 591,412**	**$ 556,240**
REVENUES LESS EXPENDITURES	**$ 838,146**	**$ 907,628**	**$ 942,659**
Bond Payments (2015)	(486,750)	**(496,575)**	(496,575)
Bond Payments (2019)	(286,990)	**(292,599)**	(292,599)
BALANCE	**$ 64,406**	**$ 118,454**	**$ 153,485**
County Appraiser & Tax Collector Fee	(49,867)	**(27,836)**	(27,836)
Discounts For Early Payments	(58,539)	**(54,477)**	(54,477)
EXCESS/ (SHORTFALL)	**$ (44,000)**	**$ 36,141**	**$ 71,172**
Carryover From Prior Year	44,000	**44,000**	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ 80,141**	**$ 71,172**

FUND BALANCE AS OF 9/30/24	$1,223,241
FY 2024/2025 ACTIVITY	$36,141
LESS PRESERVE AREAS ACCOUNT AS OF 9/30/25	$834,931
LAKE REMEDIATION RESERVE FUNDS AS OF 9/30/25	$345,000
OPERATING FUND BALANCE AS OF 9/30/25	$79,451

Notes

Lake Remediation Reserve To Be Adjusted On 10/1/25.

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

AMENDED FINAL BUDGET

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2015
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

REVENUES	FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
Interest Income	500	**31,488**	31,488
NAV Tax Collection	486,750	**496,575**	496,575
Total Revenues	**$ 487,250**	**$ 528,063**	**$ 528,063**
EXPENDITURES			
Principal Payments	175,000	**165,000**	165,000
Interest Payments	309,410	**313,016**	313,016
Bond Redemption	2,840	**0**	0
Total Expenditures	**$ 487,250**	**$ 478,016**	**$ 478,016**
Excess/ (Shortfall)	**$ -**	**$ 50,047**	**$ 50,047**

FUND BALANCE AS OF 9/30/24	$719,504
FY 2024/2025 ACTIVITY	$50,047
FUND BALANCE AS OF 9/30/25	$769,551

Notes

Reserve Fund Balance = $278,734*. Revenue Fund Balance = $490,817*.
Revenue Fund Balance To Be Used To Make 11/1/2025 Principal &
Interest Payment Of $329,703 (Principal = $175,000 & Interest = $154,703).
* Approximate Amounts

Series 2015 Bond Information

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

Par Amount As Of 9/30/25 = $6,210,000

AMENDED FINAL BUDGET
WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2019
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

REVENUES	FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
Interest Income	400	**17,741**	17,741
Prepaid Boond Collection	0	**18,354**	18,354
NAV Assessment Collection	286,990	**292,599**	292,599
Total Revenues	**$ 287,390**	**$ 328,694**	**$ 328,694**
EXPENDITURES			
Principal Payments	90,000	**105,000**	105,000
Interest Payments	197,156	**199,253**	199,253
Bond Redemption	234	**20,000**	20,000
Total Expenditures	**$ 287,390**	**$ 324,253**	**$ 324,253**
Excess/ (Shortfall)	**$ -**	**$ 4,441**	**$ 4,441**

FUND BALANCE AS OF 9/30/24	$415,558
FY 2024/2025 ACTIVITY	$4,441
FUND BALANCE AS OF 9/30/25	$419,999

Notes

Reserve Fund Balance = $144,766*. Revenue Fund Balance = $275,223*.
Revenue Fund Balance To Be Used To Make 11/1/2025 Principal &
Interest Payment Of $188,103 (Principal = $90,000 & Interest = $98,103).
* Approximate Amounts

Series 2019 Bond Information

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

Par Amount As Of 9/30/25 = $4,030,000