



**WINDING CYPRESS
COMMUNITY DEVELOPMENT
DISTRICT**

**COLLIER COUNTY
REGULAR BOARD MEETING
DECEMBER 4, 2025
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
December 4, 2025
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. November 6, 2025 Regular Board Meeting Minutes.....Page 2
- G. Old Business
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 - 1. Discussion Regarding Bond Length.....Page 6
 - 2. Discussion Regarding Community Connecting to District Lake Drains.....Page 10
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- I. Administrative Matters
 - 1. Manager's Report
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 - 2. Attorney's Report
- J. Comments from the Public
- K. Board Member Comments
- L. Adjourn

Publication Date
2025-11-26

Subcategory
Miscellaneous Notices

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 December 4, 2025, 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 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 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

No. 11857927 Nov. 26, 2025

**WINDING CYPRESS
COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING
NOVEMBER 6, 2025**

A. CALL TO ORDER

The November 6, 2025, Regular Board 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 the November 6, 2025, Regular Board Meeting had been published in the *Naples Daily News* on October 22, 2025, 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 Workshop:

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

Also present were the following Staff members:

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

District Manager, Kathleen Meneely of Special District Services, Inc. was also in attendance until 1:35 p.m.

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

E. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

F. APPROVAL OF MINUTES

1. August 7, 2025, Public Hearing & Regular Board Meeting

A **motion** was made by Supervisor Ciriello, seconded by Supervisor Petrovsky and passed unanimously approving the minutes of the August 7, 2025, Public Hearing & Regular Board Meeting, as presented.

2. October 2, 2025, Workshop

A **motion** was made by Supervisor Ciriello, seconded by Supervisor Broucek and passed unanimously approving the minutes of the October 2, 2025, Workshop, as presented.

G. OLD BUSINESS

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

There was a consensus of the Board to change the order of the items listed under New Business to discuss the current project and then the funding options.

H. NEW BUSINESS

Mr. Tryka presented his overview, focusing on six lakes for remediation. The lakes would be bid on a lake by lake basis allowing the District to maximize the work that can be completed. The Board anticipated to select the contractor at the February meeting, with work beginning in March or April.

Mr. Tryka reported that the pickleball conversion review had led to the discovery of plans indicating a drainage system in the area. Upon initial inspection, the drains are not visible. Were they not put in or were they covered over? Ideally the HOA would partner with us or have their landscapers look for the system. This would involve light digging or probing.

A **motion** was made by Supervisor Powell, seconded by Supervisor Petrovsky and passed unanimously authorizing staff to correspond with the HOA to investigate the drainage system.

A **motion** was made by Supervisor Petrovsky, seconded by Supervisor Broucek and passed unanimously directing staff to work with the District Engineer to finalize specs and distribute for bids for the Lake Remediation 2026 Project with a due date in January for Board consideration at the February meeting.

2. Discussion Regarding Lake Bank Funding

This discussion can be summarized into one question: Is this a capital project that should have the cost spread over time or from Operating funds on an annual basis? The current amount of the budget being paid into O&M is \$509.48 - \$652.74. If the Board were to pursue 20 year bonds, the cost would decrease to \$315 - \$385 per home; a 30 year bond would decrease these costs further. The 30 year breakdown will be available for review at the next meeting.

A **motion** was made by Supervisor O'Donohue, seconded by Supervisor Powell and passed unanimously authorizing staff to pursue bond issuance to coincide with the budget process.

3. Consider Resolution No. 2025-05 – Adopting a Fiscal Year 2024/2025 Amended Budget

Resolution No. 2025-05 was presented, entitled:

RESOLUTION NO. 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2024/2025 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Supervisor Ciriello, seconded by Supervisor Petrovsky and passed unanimously adopting Resolution No. 2025-05, as presented.

4. Consider Resolution No. 2025-06 – Goals and Objectives Annual Report

Resolution No. 2025-06 was presented, entitled:

RESOLUTION NO. 2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN ANNUAL REPORT OF GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Supervisor Powell, seconded by Supervisor Petrovsky and passed unanimously adopting Resolution No. 2025-06, as presented.

I. ADMINISTRATIVE MATTERS

1. Manager’s Report

Ms. Krizen noted that the next meeting was scheduled for December 4, 2025.

2. Attorney’s Report

Ms. Willson reminded the Board that their 4 hours of ethics training was due by December 31, 2025.

J. COMMENTS FROM THE PUBLIC

Kasia Zadykowicz thanked the Board for their work. She spoke of her concern for the drainage on the HOA property and wanted to ensure that the pickleball project would not harm the lake banks.

Marco Arilli asked about water volume studies and did the permeability of the hard service change of a pickleball court change versus the clay of a tennis court.

Kathy Avallone spoke regarding the littoral plants and the benefits they have for the lake banks and water quality.

K. BOARD MEMBER COMMENTS

There were no further comments from the Board Members.

L. ADJOURNMENT

There being no further business to address, the Regular Board Meeting was adjourned at 2:46 p.m. on a motion made by Supervisor Powell, seconded by Supervisor Petrovsky and passed unanimously.

Chairperson/Vice Chairman

Secretary/Assistant Secretary

Date Approved _____

Presentation to:
Winding Cypress CDD

30 year bond vs 20 year bank loan

Disclosure

FMS ROLE AS UNDERWRITER AND NOT FINANCIAL ADVISOR

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Financing Plan

30 Year Bond Issuance

Bond Assumption

Proposed Loan Amount	\$3,440,000	*thru 11/1/26
Total Bond Payment	\$232,783	
Capitalized Interest Term (months)	12	
Estimated Interest Rate*	5.35%	
Term (years)	30	

Less:

Capitalized Interest	\$184,040	*interest payments must be set aside for 1 year until placed on the tax roll.
Cost of Issuance	\$255,960	

Net Bond Proceeds **\$3,000,000**

Assessment Allocation

<u>Product</u>	<u># of Units</u>	<u>2015 Assessment Per Home**</u>	<u>2019 Assessment Per Home***</u>	<u>Proposed Assessment Per Home</u>	<u>Total Assessment Per Home</u>
Villa	152	\$785	\$0	\$272	\$1,057
Single-Family 50'	270	\$883	\$0	\$302	\$1,185
Single-Family 65'	132	\$980	\$0	\$332	\$1,312
Single-Family 50'	136	\$0	\$1,322	\$302	\$1,624
Single-Family 65'	76	\$0	\$1,428	\$332	\$1,760
Total	766				

* Estimated rate, subject to change until final pricing.

** The 2015 Bonds mature in November 1, 2045, at which point only the proposed bond assessments will be due each year.

** The 2019 Bonds mature in November 1, 2049, at which point only the proposed bond assessments will be due each year.

Financing Plan

20 Year Bank Loan

Bond Assumption

Proposed Loan Amount	\$3,410,000	
Total Bond Payment	\$270,158	
Capitalized Interest Term (months)	12	*thru 11/1/26
<u>Estimated</u> Interest Rate*	4.85%	
Term (years)	20	

Less:

Capitalized Interest \$165,385 *interest payments must be set aside for 1 year until placed on the tax roll.

Cost of Issuance \$243,200

Net Bond Proceeds \$3,001,415

Assessment Allocation

<u>Product</u>	<u># of Units</u>	<u>2015 Assessment Per Home**</u>	<u>2019 Assessment Per Home***</u>	<u>Proposed Assessment Per Home</u>	<u>Total Assessment Per Home</u>
Villa	152	\$785	\$0	\$315	\$1,100
Single-Family 50'	270	\$883	\$0	\$350	\$1,233
Single-Family 65'	132	\$980	\$0	\$385	\$1,365
Single-Family 50'	136	\$0	\$1,322	\$350	\$1,672
Single-Family 65'	76	\$0	\$1,428	\$385	\$1,813
Total	766				

* Estimated rate, subject to change until final pricing.

** The 2015 Bonds mature in November 1, 2045, at which point only the proposed bond assessments will be due each year.

*** The 2019 Bonds mature in November 1, 2049, at which point only the proposed bond assessments will be due each year.

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
OFFICE OF THE DISTRICT MANAGER
2501A Burns Road, Palm Beach Gardens, Florida 33410
(941) 223-2475

Date: December 4, 2025
Project: Lake Bank Connections
From: Michelle Krizen, District Manager
To: Winding Cypress Community Development Board

The Winding Cypress Community Development District (the “District”) Board of Supervisors (the “Board”) is continuing to evaluate best options for management, maintenance and repair of the District’s stormwater management system (the “Stormwater Management System”). As a reminder, last May the District entered into an agreement with Earth Tech Enterprises, Inc. (“Earth Tech”) for lake bank remediation services (the “Project”) for the most severely impacted sites within the District.¹ As part of that project the district installed 23 yard drains in the lake bank easement.

At that time the community was sent a letter reminding residents to avoid additional impact to the District’s Property. Specifically, homeowners or their contractor could not make any alterations within the lakes and the surrounding lake maintenance easement which are part of the District’s Stormwater Management System.

The ARC has been sending all drainage requests to the district manager who coordinates with the district engineer to make a determination as to whether the planned projects may impact the Stormwater Drainage System. Recently we have received a request to connect to one of the yard drains that was installed by the district. While our ultimate goal is to connect home downspouts to the District system, via yard drain inlets installed as part of District projects, , the Board of Supervisors in consultation with the District Engineer must first establish a policy to ensure that the connections are made consistent with the overall engineering design. Below is a proposed policy to meet that need.

1. Homeowner submits request to ARC. If the design passes all the ARC guidelines, it will be passed on to the District Manager.
2. The District Manager will share the request with the District Engineer who will review the request and confirm a connection is available.
3. If District Engineer approves the request:
 - a) The contractor must share his time certain schedule for the connection to the yard drain with the district engineer so that the installation can be inspected; and

¹ More information regarding the review process and actions taken to date is included in the 2025 community update and available at Windingcypresscdd.org.

WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
OFFICE OF THE DISTRICT MANAGER
2501A Burns Road, Palm Beach Gardens, Florida 33410
(941) 223-2475

- b) The contractor shall not tie-into the system without the district engineer or his representative present.
 - c) The district engineer must sign off on the work associated with the connection, including backfill and sodding, **before** the homeowner may receive the deposit back from ARC.
 - d) If the district engineer deems the work associated with the connection insufficient and does not provide sign off, the District retains the right to refuse the project.
4. The District Manager will maintain a list with all of the drains that are directly connected to the system.

Please note that having the district engineer inspect these projects will cost approximately \$520.00 per inspection or re-inspection (by separate trip). These costs could be charged to the homeowner as part of the project or absorbed by the district, depending upon the CDD Board of Supervisors decision made consistent with advice from District Counsel.

MEMORANDUM

RE: LEGAL NOTICES VIA PUBLICLY ACCESSIBLE WEBSITE

FROM: KUTAK ROCK LLP

DATE: JULY 20, 2022

HB 7049 passed during the regular 2022 legislative session and was signed by the Governor (codified in Chapter 2022-103, Laws of Florida). The bulk of these changes are in Chapter 50, Florida Statutes, including section 50.011, F.S. The changes require that notices that fall under the broad section of public notice publication requirements be reviewed for the updated requirements and options. Among these, the new section 50.0311, F.S., allows for notices to publish on a “publicly accessible website” as an alternative to a publication in print newspaper. The full text of section 50.0311, F.S. is enclosed as **Exhibit A**. Below applies a summary of the key provisions of this new option to noticing procedures for special districts. For specific questions, please consult your Kutak attorney.

Effective Date: The law takes effect January 1, 2023.

Which websites qualify as a publicly accessible website? Publicly accessible website means either:

- County’s official website; or
- Other private website designated by the county for the publication of legal notices

Note that not all websites (including some general publications’ websites) will qualify as a publicly accessible website. It is important to note that there is currently no uniform guidance on how a special district may obtain access to a county’s official website or confirm which private websites have been designated by the counties for the publication of legal notices. Thus, viability for publishing legal notices on a website should be assessed on a district to district, county to county basis as different jurisdictions start to get familiar with this new option. It is also possible that each counties will adopt its own rules, policies or procedures to address some of these outstanding questions prior to the date the law takes effect.

What types of notices can be published on a website? Publication of notices via publicly accessible websites is available for most legally required notices including, but not limited to:

- Establishment hearing notices pursuant to amended section 190.001(1)(d), F.S.
- Budget and assessment hearing notices pursuant to Chapters 170, 190 and 197, F.S.
- District board of supervisors’ meeting notices
- Rulemaking notices pursuant to Chapter 120
- Request for Proposals/bid notices

Which districts can publish on a website? All special districts intending to publish legal notices on a publicly accessible website must first determine the following:

- Cost of publishing on a website must be less than the cost to publish in a newspaper
- Notices must be published in a publicly accessible website **in each county within which the district boundaries** are located
- If a district is located in a county with a population of less than 160,000 persons, it must first hold a public hearing to determine that its residents have sufficient access to the internet by broadband service and publishing on a website will not unreasonably restrict public access (note – for a district spanning two counties, the 160,000 population test will be applied to the county with at least 75% of the district’s population)

As reported by the 2020 U.S. Census, approximately half of Florida counties have a population of less than 160,000. Thus, it is important for district managers to confirm the current county population for each district.

If a district is publishing notices on a website, are there additional requirements?

- **Form of Notice** – In addition to the specific legal requirements of a particular notice, website notices must be in a searchable form and include the date of the publication.
- **Additional Notice & Registry of Recipients** – If a district uses a publicly accessible website, the district must also give notice in a newspaper at least annually that property owners and residents may receive legal notices from the district by first class mail or email upon registering with the district. The district must maintain a registry of such requests.
- **Notice of Bidding** - If a publicly available website is used for notice of bidding, bids must be able to be submitted electronically.
- **District Website** - If a district publishes legal notices on a publicly accessible website, a link to legal notices must be conspicuously placed on the district’s website homepage (in addition to a link on the publicly accessible website’s homepage).

Are there other changes from this legislation affecting a district’s noticing procedures if the district is still publishing in a newspaper?

- The criteria for which newspapers can be used for print publication generally reverts back to pre-2021 requirements. If a district changed the newspaper where it printed notices, district managers should review the new criteria to be sure the newspaper of choice is still eligible.
- The statutory form affidavit for proof of publication was also revised.

What now?

First, evaluate what notices are currently published by the district and in what places. Determine costs and whether the current newspaper is still eligible for such notices.

Second, confirm with the applicable county to ascertain whether its website will meet the criteria for publication and what arrangements it will have for notices from other jurisdictions, including costs or charges.

Third, don't forget that in a county with population of less than 160,000, the district has to determine internet accessibility of residents.

Fourth, don't be surprised if in the 2023 session, this law is again the subject of discussion and debate!

EXHIBIT A

50.0311 Publication of advertisements and public notices on a publicly accessible website and governmental access channels.—

(1) For purposes of this chapter, the term “governmental agency” means a county, municipality, school board, or other unit of local government or political subdivision in this state.

(2) For purposes of notices and advertisements required under s. 50.011, the term “publicly accessible website” means a county’s official website or other private website designated by the county for the publication of legal notices and advertisements that is accessible via the Internet. All advertisements and public notices published on a website as provided in this chapter must be in searchable form and indicate the date on which the advertisement or public notice was first published on the website.

(3) A governmental agency may use the publicly accessible website of the county in which it lies to publish legally required advertisements and public notices if the cost of publishing advertisements and public notices on such website is less than the cost of publishing advertisements and public notices in a newspaper.

(4) A governmental agency with at least 75 percent of its population located within a county with a population of fewer than 160,000 may use a publicly accessible website to publish legally required advertisements and public notices only if the governing body of the governmental agency, at a public hearing that has been noticed in a newspaper as provided in this chapter, determines that the residents of the governmental agency have sufficient access to the Internet by broadband service, as defined in s. 364.02, or by any other means, such that publishing advertisements and public notices on a publicly accessible website will not unreasonably restrict public access.

(5) A special district spanning the geographic boundaries of more than one county that satisfies the criteria for publishing and chooses to publish legally required advertisements and public notices on a publicly accessible website must publish such advertisements and public notices on the publicly accessible website of each county it spans. For purposes of this subsection, the term “special district” has the same meaning as in s. 189.012.

(6) A governmental agency that uses a publicly accessible website to publish legally required advertisements and public notices shall provide notice at least once per year in a newspaper of general circulation or another publication that is mailed or delivered to all residents and property owners throughout the government’s jurisdiction, indicating that property owners and residents may receive legally required advertisements and public notices from the governmental agency by first-class mail or e-mail upon registering their name and address or e-mail address with the governmental agency. The governmental agency shall maintain a registry of names, addresses, and e-mail addresses of property owners and residents who have requested in writing that they receive legally required advertisements and public notices from the governmental agency by first-class mail or e-mail.

(7) A link to advertisements and public notices published on a publicly accessible website shall be conspicuously placed:

(a) On the website's homepage or on a page accessible through a direct link from the homepage.

(b) On the homepage of the website of each governmental agency publishing notices on the publicly accessible website or on a page accessible through a direct link from the homepage.

(8) A governmental agency that has a governmental access channel authorized under s. 610.109 may also include on its governmental access channel a summary of all advertisements and public notices that are published on a publicly accessible website.

(9) A public bid advertisement made by a governmental agency on a publicly accessible website must include a method to accept electronic bids.

Effective January 1, 2023

Winding Cypress
Community Development District

**Financial Report For
October 2025**

**WINDING CYPRESS COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
OCTOBER 2025**

	Annual Budget 10/1/25 - 9/30/26	Actual Oct-25	Year To Date Actual 10/1/25 - 10/31/25
REVENUES			
O & M (Operation & Maintenance) Assessments	608,951	0	0
Debt Assessments (2015)	526,216	0	0
Debt Assessments (2019)	308,830	0	0
Other Revenue	0	0	0
Interest Income - Operating	4,000	0	0
Interest Income - Preserve Areas	12,000	0	0
TOTAL REVENUES	\$ 1,459,997	\$ -	\$ -
EXPENDITURES			
Administrative Expenditures			
Supervisor Fees	10,000	0	0
Payroll Taxes - Employer	800	0	0
Management	52,980	4,415	4,415
Legal	25,500	0	0
Legal & Engineering - Extraordinary	0	0	0
Assessment Roll	5,000	0	0
Audit Fees	4,000	0	0
Arbitrage Rebate Fee	650	0	0
Insurance	8,200	7,269	7,269
Legal Advertisements	5,000	288	288
Miscellaneous	1,260	0	0
Postage	600	0	0
Office Supplies	850	66	66
Dues & Subscriptions	175	175	175
Trustee Fee	8,300	0	0
Continuing Disclosure Fee	1,000	0	0
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 124,315	\$ 12,213	\$ 12,213
Maintenance Expenditures			
Engineering/Inspections	25,000	0	0
Preserve Maintenance	79,700	0	0
Lake Bank Maintenance	70,000	0	0
Lake Remediation	315,265	0	0
Pipe Maintenance	0	0	0
TOTAL MAINTENANCE EXPENDITURES	\$ 489,965	\$ -	\$ -
TOTAL EXPENDITURES	\$ 614,280	\$ 12,213	\$ 12,213
REVENUES LESS EXPENDITURES	\$ 845,717	\$ (12,213)	\$ (12,213)
Bond Payments (2015)	(486,750)	0	0
Bond Payments (2019)	(285,668)	0	0
BALANCE	\$ 73,299	\$ (12,213)	\$ (12,213)
County Appraiser & Tax Collector Fees	(49,818)	0	0
Discounts For Early Payments	(58,481)	0	0
EXCESS/ (SHORTFALL)	\$ (35,000)	\$ (12,213)	\$ (12,213)
CARRYOVER FROM PRIOR YEAR	35,000	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (12,213)	\$ (12,213)
Operating Account Bank Balance As Of 10/31/25			
Accounts Payable As Of 10/31/25	\$ 7,757.71		
Accounts Receivable As Of 10/31/25	\$ -		
Lake Remediation Reserve As Of 10/31/25	\$ 366,062.00		
Operating Account Available Funds As Of 10/31/25	\$ 84,324.29		
Preserve Areas Bank Account As Of 10/31/25	\$ 839,632.90		
Total Available Funds As Of 10/31/25	\$ 923,957.19		

Notes

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

Winding Cypress Community Development District
Budget vs. Actual
October 2025

	Oct 24 - Sept 25	25/26 Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01-3300 · O&M Assessments	0.00	608,951.00	-608,951.00	0.0%
01-3810 · Debt Assessments (2015)	0.00	526,216.00	-526,216.00	0.0%
01-3811 · Debt Assessments (2019)	0.00	308,830.00	-308,830.00	0.0%
01-3820 · Debt Assess-Pd To Trustee-2015	0.00	-486,750.00	486,750.00	0.0%
01-3821 · Debt Assess-Pd To Trustee-2019	0.00	-285,668.00	285,668.00	0.0%
01-3830 · Assessment Fees	0.00	-49,818.00	49,818.00	0.0%
01-3831 · Assessment Discounts	0.00	-58,481.00	58,481.00	0.0%
01-9401 · Carryover Funds from Prev. Year	0.00	35,000.00	-35,000.00	0.0%
01-9410 · Interest Income (GF)	0.00	4,000.00	-4,000.00	0.0%
01-9411 · Interest Income (Preserve Acct)	0.00	12,000.00	-12,000.00	0.0%
Total Income	0.00	614,280.00	-614,280.00	0.0%
Expense				
01-1310 · Engineering	0.00	25,000.00	-25,000.00	0.0%
01-1311 · Management Fees	4,415.00	52,980.00	-48,565.00	8.33%
01-1315 · Legal Fees	0.00	25,500.00	-25,500.00	0.0%
01-1316 · Lake Remediation & Related Items	0.00	315,265.00	-315,265.00	0.0%
01-1318 · Assessment/Tax Roll	0.00	5,000.00	-5,000.00	0.0%
01-1320 · Audit Fees	0.00	4,000.00	-4,000.00	0.0%
01-1321 · Supervisor Fees	0.00	10,000.00	-10,000.00	0.0%
01-1323 · Payroll tax expense	0.00	800.00	-800.00	0.0%
01-1330 · Arbitrage Rebate Fee	0.00	650.00	-650.00	0.0%
01-1450 · Insurance	7,269.00	8,200.00	-931.00	88.65%
01-1480 · Legal Advertisements	288.16	5,000.00	-4,711.84	5.76%
01-1512 · Miscellaneous	0.00	1,260.00	-1,260.00	0.0%
01-1513 · Postage and Delivery	0.00	600.00	-600.00	0.0%
01-1514 · Office Supplies	65.55	850.00	-784.45	7.71%
01-1540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
01-1550 · Trustee Fees	0.00	8,300.00	-8,300.00	0.0%
01-1743 · Continuing Disclosure Fee	0.00	1,000.00	-1,000.00	0.0%
01-1807 · Lake Maintenance	0.00	70,000.00	-70,000.00	0.0%
01-1813 · Preserve Maintenance	0.00	79,700.00	-79,700.00	0.0%
Total Expense	12,212.71	614,280.00	-602,067.29	1.99%
Net Ordinary Income	-12,212.71	0.00	-12,212.71	100.0%
Net Income	-12,212.71	0.00	-12,212.71	100.0%

Winding Cypress Community Development District
Expenditures
October 2025

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
Expenditures					
01-1311 · Management Fees					
Total 01-1311 · Management Fees	10/31/2025	2025-1442	Special District Services	Management fee - October 2025	4,415.00
01-1450 · Insurance					<u>4,415.00</u>
Total 01-1450 · Insurance	10/01/2025	30080	Egis Insurance Advisors LLC	policy# 100125281 10/1/25-10/1/26	7,269.00
01-1480 · Legal Advertisements					<u>7,269.00</u>
Total 01-1480 · Legal Advertisements	10/31/2025	0007405638	Gannett Florida LocalIQ	FY 25/26 Mtg Schedule	288.16
01-1514 · Office Supplies					<u>288.16</u>
Total 01-1514 · Office Supplies	10/31/2025	2025-1442	Special District Services	copier charges	41.55
01-1540 · Dues, License & Subscriptions	10/31/2025	2025-1442	Special District Services	meeting books	24.00
Total 01-1540 · Dues, License & Subscriptions	10/01/2025	93296	Florida Commerce	special district fee FY 25/26	65.55
Total Expenditures					<u>175.00</u>
					<u>175.00</u>
					12,212.71

WINDING CYPRESS CDD
TAX COLLECTIONS
2025 - 2026

#	ID#	Payment From	DATE	FOR	Tax Collect Receipts Gross	Interest Received	Commission Paid	Discount	Net From Tax Collector	O & M Assessment Income (Before Discounts & Fees)	Series 2015 Debt Assessment Income (Before Discounts & Fees)	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 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
									\$1,443,997	\$608,951	\$526,216	\$608,951	\$526,216	\$308,830	\$308,830	\$308,830		
									\$1,335,698	\$563,280	\$486,750	\$563,280	\$486,750	\$285,668	\$285,668	\$285,668	\$486,750	\$285,668
1		NO COLLECTIONS							\$									
2		IN OCTOBER 2025							\$									
3									\$									
4									\$									
5									\$									
6									\$									
7									\$									
8									\$									
9									\$									
10									\$									
11									\$									
12									\$									
13									\$									
14									\$									
15									\$									
16									\$									
17									\$									
18									\$									
19									\$									
20									\$									
21									\$									
					\$0.00	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$