

*Crosswinds East  
Community Development District*

*Meeting Agenda*

*July 26, 2023*

# AGENDA

# *Crosswinds East*

## *Community Development District*

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219 E. Livingston St., Orlando, Florida 32801  
Phone: 407-841-5524 – Fax: 407-839-1526

July 19, 2023

**Board of Supervisors  
Crosswinds East  
Community Development District**

Dear Board Members:

A meeting of the Audit Committee and Board of Supervisors of the **Crosswinds East Community Development District** will be held on **Wednesday, July 26, 2023, at 10:00 AM** at **346 E. Central Ave., Winter Haven, FL 33880.**

**Zoom Video Link:** <https://us06web.zoom.us/j/89929882355>

**Zoom Call-In Number:** 1-646-876-9923

**Meeting ID:** 899 2988 2355

Following is the advance agenda for the meeting:

### **Audit Committee Meeting**

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
  - A. DiBartolomeo, McBee, Hartley & Barnes
  - B. Grau & Associates
4. Adjournment

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period (<sup>1</sup>Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the April 26, 2023 Board of Supervisors and Audit Committee Meetings
4. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
5. Public Hearing

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<sup>1</sup> Comments will be limited to three (3) minutes

- A. Public Hearing on the Adoption of the Fiscal Year 2024 Budget
  - i. Consideration of Resolution 2023-05 Adopting the District's Fiscal Year 2024 Budget and Appropriating Funds
  - ii. Consideration of Fiscal Year 2023/2024 Developer Funding Agreement
- 6. Consideration of Resolution 2023-06 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2024
- 7. Consideration of Resolution 2023-07 Appointing an Assistant Treasurer
- 8. Staff Reports
  - A. Attorney
    - i. Memo Regarding Ethics Training for Elected Officials
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet & Income Statement
    - iii. Presentation of Number of Registered Voters—0
- 9. Other Business
- 10. Supervisors Requests and Audience Comments
- 11. Adjournment

# Audit Committee Meeting

# SECTION III

# SECTION A

# **Crosswinds East Community Development District**

<b>Proposer</b>
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**DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Certified Public Accountants**

**2222 Colonial Road, Suite 200  
Fort Pierce, Florida 34950  
(772) 461-8833**

**591 SE Port St. Lucie Boulevard  
Port Saint Lucie, Florida 34984  
(772) 878-1952**

**Contact:**

**Jim Hartley, CPA  
Principal**



# TABLE OF CONTENTS

## Letter of Transmittal

## Professional Qualifications

➤ Professional Staff Resources .....	1-2
➤ Current and Near Future Workload.....	2
➤ Identification of Audit Team .....	2
➤ Resumes .....	3-5
➤ Governmental Audit Experience .....	6

## Additional Data

➤ Procedures for Ensuring Quality Control & Confidentiality .....	7
➤ Independence .....	7-8
➤ Computer Auditing Capabilities.....	8
➤ Contracts of Similar Nature .....	9

## Technical Approach

➤ Agreement to Meet or Exceed the Performance Specifications.....	10
➤ Tentative Audit Schedule .....	11
➤ Description of Audit Approach .....	12-15
➤ Proposed Audit Fee.....	16

Crosswinds East  
Community Development District  
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Crosswinds East Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

***Proven Track Record***— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

***Experience***—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

***Timeliness*** – In order to meet the Districts needs, we will perform interim internal control testing by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 31<sup>st</sup>. Follow up review will be completed as necessary.

***Communication and Knowledge Sharing***— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,



DiBartolomeo, McBee, Hartley & Barnes, P.A.

## PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

### ➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

<b>Professional Staff Classification</b>	<b>Number of Professionals</b>
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

### ➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

### ➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

**Jim Hartley, CPA** – Engagement Partner (resume attached)  
Will assist in the field as main contact

**Jay McBee, CPA** – Technical Reviewer (resume attached)

**Christine Kenny, CPA** – Senior (resume attached)

# **Jim Hartley**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

## **Experience and Training**

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

## **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

## **Education and Registrations**

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

## **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

## **Volunteer Service**

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

## **Jay L. McBee**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

### **Recent Engagements**

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

### **Education and Registrations**

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

## **Christine M. Kenny, CPA**

### ***Senior Staff – DiBartolomeo, McBee, Hartley & Barnes***

#### **Experience and training**

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

#### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

#### **Education and Registrations**

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association



## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

## ADDITIONAL DATA

### ➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

### ➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

## ADDITIONAL DATA (CONTINUED)

### ➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

### ➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

*This evaluation includes:*

- System hardware and software
- Organization and administration
- Access

## Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	<b>Jim Hartley</b>			√	<b>250-300</b>
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	<b>Mark Barnes</b>		√	√	<b>800</b>
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	<b>Jim Hartley</b>	√	√	√	<b>600</b>
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	<b>Jim Hartley</b>			√	<b>100</b>
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	<b>Jay McBee</b>				<b>60</b>
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	<b>Jay McBee</b>				<b>60</b>
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	<b>Jim Hartley</b>			√	<b>350</b>
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>

## TECHNICAL APPROACH

**a. *An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:
  - a. Rules of the Auditor General for form and content of governmental audits
  - b. Regulations of the State Department of Banking and Finance
  - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1<sup>st</sup> of the following year. In order to ensure this we will perform interim internal control testing as required by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 30<sup>th</sup>. Follow up review will be completed as necessary.



**b. SPECIFIC AUDIT APPROACH**

**Our partners are not strangers who show up for an entrance conference and an exit conference.** We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

**Planning Phase**

**Meetings and Expectations:**

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Crosswinds East Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

## **Review Operations and Develop Engagement Plan**

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

## **Study and Evaluate Internal Control**

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

## **Conduct Preliminary Analytical Review**

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.



## Detailed Audit Phase

### **Conduct Final Risk Assessment and Prepare Audit Programs**

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

### **Perform Substantive Tests of Account Balances**

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

### **Perform Single Audit Procedures (if applicable)**

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

## **Perform Statutory Compliance Testing**

We have developed audit programs for Crosswinds East Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

### **Closing Phase**

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

### **Reporting Phase**

#### **Financial Statement Preparation**

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

#### **Management Letters**

*We want to help you solve problems before they become major.*

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

#### **Exit Conferences and Delivery of Reports**

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

**PROPOSED AUDIT FEE**

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Crosswinds East Community Development District for the five years as follows:

September 2023	\$ 3,250
Lump Sum Cost	
September 2024-2027	\$14,150

In years of new debt issuance fees may be adjusted as mutually agreed upon.

# SECTION B



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**CROSSWINDS EAST**  
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: July 19, 2023  
5:00PM

**Submitted to:**

Crosswinds East  
Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, FL 32801

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**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431

**Tel** (561) 994-9299  
(800) 229-4728

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[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



**Table of Contents**

**Page**

EXECUTIVE SUMMARY / TRANSMITTAL LETTER ..... 1

FIRM QUALIFICATIONS.....3

FIRM & STAFF EXPERIENCE.....6

REFERENCES..... 11

SPECIFIC AUDIT APPROACH..... 13

COST OF SERVICES ..... 17

SUPPLEMENTAL INFORMATION ..... 19



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

July 19, 2023

Crosswinds East Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2023, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Crosswinds East Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

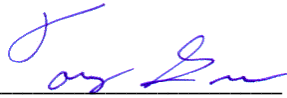
### Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



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Antonio J. Grau



# Firm Qualifications



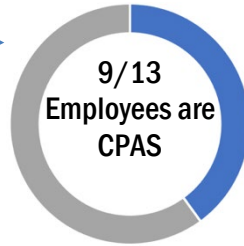
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



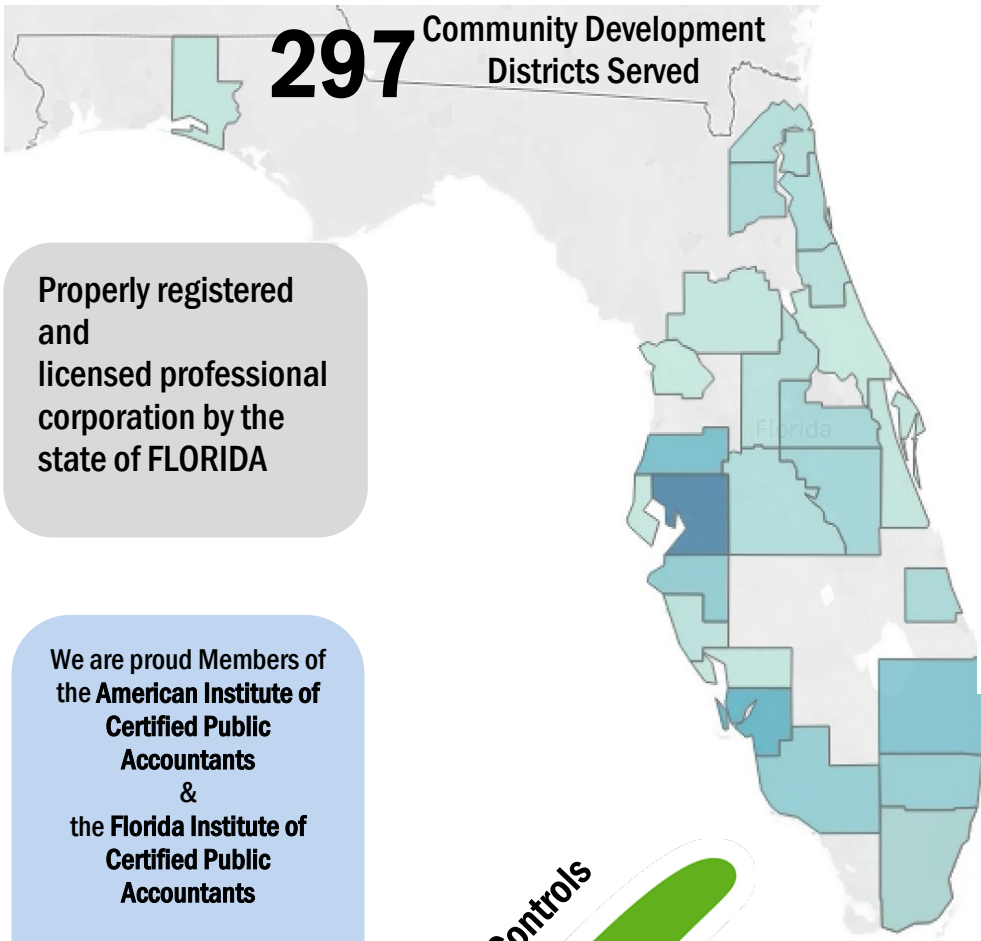
**3** Partners  
**10** Professional Staff  
**2** Administrative Professionals



# 2005

Year founded

## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

**Quality Controls**

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



Florida Institute of Certified Public Accountants

**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

**March 17, 2023**

**Antonio Grau**  
**Grau & Associates**  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

**Dear Antonio Grau:**

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

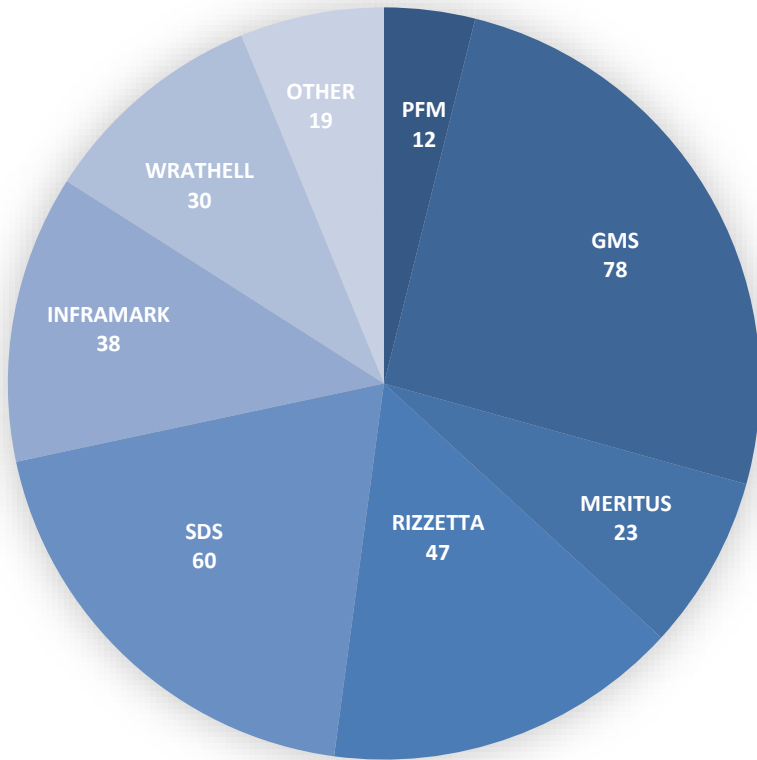
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | [www.ficpa.org](http://www.ficpa.org)

# Firm & Staff Experience



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### *Profile Briefs:*

**Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 30+*  
*CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours*  
*Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 14+*  
*CPE (last 2 years): Government Accounting, Auditing: 47 hours; Accounting, Auditing and Other: 58 hours*  
*Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

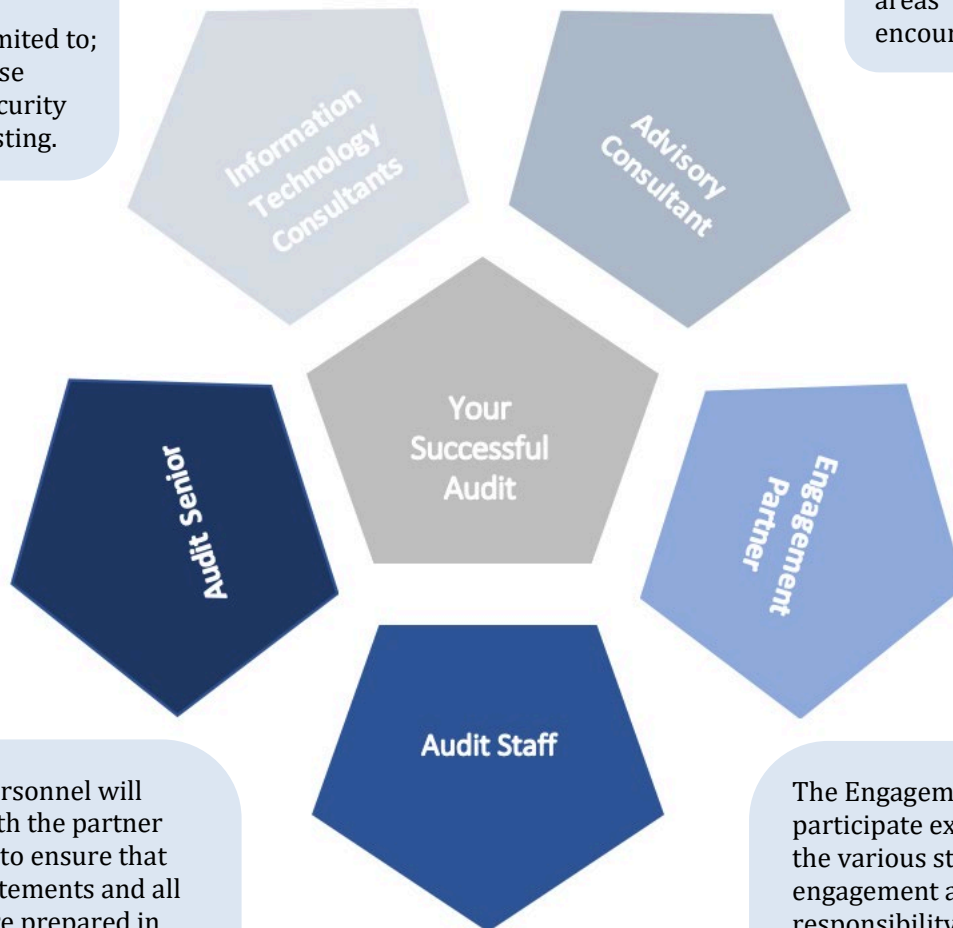
-Racquel McIntosh

# YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



# Antonio 'Tony' J. Grau, CPA

## Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

### Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

### Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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### Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

### Professional Associations/Memberships

American Institute of Certified Public Accountants    Florida Government Finance Officers Association  
Florida Institute of Certified Public Accountants    Government Finance Officers Association Member  
City of Boca Raton Financial Advisory Board Member

### Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	<u>56</u>
Total Hours	<u>80</u> (includes of 4 hours of Ethics CPE)



# Racquel C. McIntosh, CPA

## Partner

Contact : [rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com) | (561) 939-6669

### Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm’s quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

### Education

Florida Atlantic University (2004)  
Master of Accounting  
Florida Atlantic University (2003)  
Bachelor of Arts:  
Finance, Accounting

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### Clients Served (partial list)

(>300) Various Special Districts, including:  
Carlton Lakes Community Development District  
Golden Lakes Community Development District  
Rivercrest Community Development District  
South Fork III Community Development District  
TPOST Community Development District

Westchase Community Development District  
Monterra Community Development District  
Palm Coast Park Community Development District  
Long Leaf Community Development District  
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities  
Indian Trail Improvement District  
Pinellas Park Water Management District  
Ranger Drainage District  
South Trail Fire Protection and Rescue Service District

### Professional Associations/ Memberships

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
FICPA State & Local Government Committee  
FGFOA Palm Beach Chapter

### Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	47
Accounting, Auditing and Other	58
Total Hours	<u>105</u> <small>(includes of 4 hours of Ethics CPE)</small>



# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

## Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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## Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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## Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# AUDIT APPROACH

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

## Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

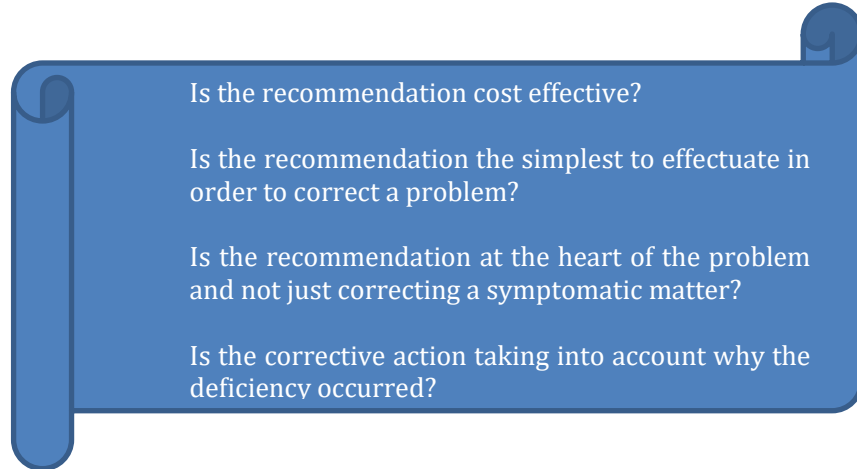
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2023-2027 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2023	\$3,600
2024	\$3,700
2025	\$3,800
2026	\$3,900
2027	<u>\$4,000</u>
<b>TOTAL (2023-2027)</b>	<b><u>\$19,000</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.



# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>5</b>	<b>3</b>	<b>328</b>	

# **ADDITIONAL SERVICES**

## **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

## **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing **Crosswinds East Community Development District** with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

**Crosswinds East CDD Auditor Selection**

	<b>Ability of Personnel (20 pts)</b>	<b>Proposer's Experience (20 pts)</b>	<b>Understanding of Scope of Work (20 pts)</b>	<b>Ability to Furnish the Required Services (20 pts)</b>	<b>Price (20 pts)</b>	<b>Total Points Earned</b>	<b>Ranking (1 being highest)</b>
<b>DiBartolomeo, McBee, Hartley &amp; Barnes</b>					2023- \$3,250 2024- 2027 (Lump Sum Cost) - \$14,150		
<b>Grau &amp; Associates</b>					2023- \$3,600 2024- \$3,700 2025- \$3,800 2026- \$3,900 2027- \$4,000		

Board of  
Supervisors  
Meeting

# MINUTES

**MINUTES OF MEETING  
CROSSWINDS EAST  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Crosswinds East Community Development District was held Wednesday, **April 26, 2023** at 10:04 a.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present and constituting a quorum:

Lauren Schwenk  
Chuck Cavaretta  
Daniel Arnette  
Jessica Petrucci

Vice Chairperson  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also present were:

Jill Burns  
Jennifer Kilinski  
Molly Banfield *by Zoom*  
Rey Malave *by Zoom*

District Manager, GMS  
District Counsel, KVV Law  
District Engineer, Dewberry  
District Engineer, Dewberry

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order and called the roll. Four Board members were present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There were no members of the public present for the meeting.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the October 26,  
2022 Board of Supervisors and Audit  
Committee Meetings**

Ms. Burns presented the October 26, 2022 Board of Supervisors meeting and Audit Committee meeting minutes. She asked for any corrections or changes from the Board. There being none, she asked for a motion of approval.

On MOTION by Ms. Schwenk, seconded by Mr. Arnette, with all in favor, the Minutes of the October 26, 2022 Board of Supervisors and Audit Committee Meetings, were approved.
---

**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-03 Approving the Proposed Fiscal Year 2023/2024 Budget (Suggested Date: July 26, 2023) and Setting the Public Hearing to Adopt the Fiscal Year 2023/2024 Budget (*budget to be provided under separate cover*)**

Ms. Burns presented Resolution 2023-03 to the Board. She explained that the resolution was included in the agenda package for review and the budget was provided under separate cover while they were clarifying some development timeline. She stated that based on the timelines, they suggested that they leave the admin portion that is in the current year budget the same and add a \$200,000 field contingency and a \$50,000 playground lease for a total of \$250,000 on the contingency line items and \$133,770 for the total admin budget this year.

On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, Resolution 2023-03 Approving the Proposed Fiscal Year 2023/2024 Budget and Setting the Public Hearing to Adopt the Fiscal Year 2023/2024 Budget, was approved.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-04 Authorizing Bank Account Signatories**

Ms. Burns presented Resolution 2023-04 to the Board. She explained that this authorizes the offices listed in the resolution to be signers on the bank account.

On MOTION by Ms. Schwenk, seconded by Mr. Cavaretta, with all in favor, the Resolution 2023-04 Authorizing Bank Account Signatories, was approved.

**SIXTH ORDER OF BUSINESS**

**Ratification of Contract Agreement with Polk County Property Appraiser**

Ms. Burns stated that this agreement had already been signed and just needed to be ratified by the Board.

**SEVENTH ORDER OF BUSINESS**

**Ratification of 2023 Data Sharing and Usage Agreement with Polk County Property Appraiser**



Ms. Burns stated that this agreement had already been signed and just needed to be ratified by the Board.

On MOTION by Ms. Schwenk, seconded by Mr. Arnette, with all in favor, the Contract Agreement with Polk County Property Appraiser and the 2023 Data Sharing and Usage Agreement with Polk County Property Appraiser, were ratified.

**EIGHTH ORDER OF BUSINESS** **Appointment of Audit Committee**

Ms. Burns suggested that the Board appoint themselves as the audit committee.

On MOTION by Ms. Schwenk, seconded by Mr. Arnette, with all in favor, Appointment of the Board as the Audit Committee, was approved.

**NINTH ORDER OF BUSINESS** **Staff Reports**

**A. Attorney**

Ms. Kilinski had nothing to report to the Board.

**B. Engineer**

Ms. Banfield nor Mr. Malave had anything to report to the Board.

**C. District Manager’s Report**

**i. Approval of Check Register**

Ms. Burns presented the check register to the Board.

On MOTION by Mr. Arnette, seconded by Mr. Cavaretta, with all in favor, the Check Register, was approved.

**ii. Balance Sheet and Income Statement**

Ms. Burns noted that the financials could be found in the agenda package and offered to answer any questions for the Board. There being none, the next item followed.

**iii. Discussion Regarding Phase 1 RFP and Authorizing Staff to Work with the Chair to Finalize Dates**

Ms. Burns stated that they were notified that they were ready to put this out to bid and he engineer was still finalizing that package.

On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, Authorizing the Chair to Work with Staff to put the Package Together and Authorizing the Phase 1 RFP to be Issued when it's Ready, was approved.

It was noted that there were 1,224 lots. Mr. Cavaretta noted that he and Mr. Arnette were meeting them on Thursday to get all the main modifications done. He will keep the Board updated.

**TENTH ORDER OF BUSINESS**

**Other Business**

There being none, the next item followed.

**ELEVENTH ORDER OF BUSINESS**

**Supervisors Requests and Audience Comments**

There being none, the next item followed.

**TWELFTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Ms. Schwenk, seconded by Mr. Arnette, with all in favor, the meeting was adjourned.

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

**MINUTES OF MEETING  
CROSSWINDS EAST  
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Board of Supervisors of the Crosswinds East Community Development District was held Wednesday, **April 26, 2023** at 10:09 a.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present for the Audit Committee were:

Lauren Schwenk  
Chuck Cavaretta  
Daniel Arnette  
Jessica Petrucci

Also present were:

Jill Burns  
Jennifer Kilinski  
Molly Banfield *by Zoom*  
Rey Malave *by Zoom*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There were no members of the public present.

**THIRD ORDER OF BUSINESS**

**Audit Services**

**A. Approval of Request for Proposals and Selection Criteria**

Ms. Burns noted that the RFP for auditing services was included in the agenda package with evaluation criteria.

**B. Approval of Notice of Request for Proposals for Audit Services**

**C. Public Announcement of Opportunity to Provide Audit Services**

Ms. Burns asked for a motion to authorize staff to issue and approve the selection criteria.

On MOTION by Ms. Schwenk, seconded by Mr. Cavaretta, with all in favor, the Request for Proposals and Selection Criteria and Notice of Request for Proposals for Audit Services, was approved.

**FOURTH ORDER OF BUSINESS                      Adjournment**

Ms. Burns adjourned the meeting.

On MOTION by Mr. Arnette, seconded by Ms. Schwenk with all in favor, the meeting was adjourned.

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

# SECTION V

# SECTION A

# SECTION 1

## RESOLUTION 2023-05

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Crosswinds East Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT:**

#### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.





The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within five (5) days after adoption and remain on the website for at least two (2) years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 26<sup>TH</sup> DAY OF JULY 2023.**

ATTEST:

**CROSSWINDS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Fiscal Year 2023/2024 Budget

***Crosswinds East***  
***Community Development District***

***Proposed Budget***  
***FY2024***



# Table of Contents

**1** General Fund

**2-4** General Fund Narrative

**Crosswinds East**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Total Thru 9/30/23	Proposed Budget FY2024
<b>Revenues</b>					
Developer Contributions	\$ 333,770	\$ 40,000	\$ 27,366	\$ 67,366	\$ 383,770
<b>Total Revenues</b>	<b>\$ 333,770</b>	<b>\$ 40,000</b>	<b>\$ 27,366</b>	<b>\$ 67,366</b>	<b>\$ 383,770</b>
<b>Expenditures</b>					
<i>General &amp; Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 1,600	\$ 4,000	\$ 5,600	\$ 12,000
Engineering	\$ 15,000	\$ 478	\$ 1,120	\$ 1,598	\$ 15,000
Attorney	\$ 25,000	\$ 2,723	\$ 3,600	\$ 6,323	\$ 25,000
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ 4,020	\$ -	\$ -	\$ -	\$ 4,020
Management Fees	\$ 37,500	\$ 25,000	\$ 12,500	\$ 37,500	\$ 37,500
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 2,550	\$ 400	\$ 2,950	\$ 1,200
Postage & Delivery	\$ 1,000	\$ 46	\$ 40	\$ 86	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,500
Copies	\$ 1,000	\$ -	\$ 200	\$ 200	\$ 1,000
Legal Advertising	\$ 10,000	\$ 1,312	\$ 3,333	\$ 4,646	\$ 10,000
Other Current Charges	\$ 5,000	\$ -	\$ 1,250	\$ 1,250	\$ 4,500
Office Supplies	\$ 625	\$ 39	\$ 200	\$ 239	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 133,770</b>	<b>\$ 40,123</b>	<b>\$ 27,243</b>	<b>\$ 67,366</b>	<b>\$ 133,770</b>
<i>Operations &amp; Maintenance</i>					
Playground & Furniture Lease	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Field Contingency	\$ 150,000	\$ -	\$ -	\$ -	\$ 200,000
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>
<b>Total Expenditures</b>	<b>\$ 333,770</b>	<b>\$ 40,123</b>	<b>\$ 27,243</b>	<b>\$ 67,366</b>	<b>\$ 383,770</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ (123)</b>	<b>\$ 123</b>	<b>\$ -</b>	<b>\$ -</b>

# Crosswinds East

## Community Development District

### General Fund Narrative

#### **Revenues:**

##### Developer Contributions

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

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#### **Expenditures:**

##### **General & Administrative:**

##### Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

##### Engineering

The District's engineer, Dewberry Engineering, provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

##### Attorney

The District's legal counsel, Kilinski | Van Wyk, PLLC., provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

##### Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

##### Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

##### Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

##### Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon an anticipated bond issuance.

# **Crosswinds East**

## **Community Development District**

### **General Fund Narrative**

#### Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

#### Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

#### Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

#### Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Governmental Management Services – Central Florida, LLC provides these services.

#### Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

#### Insurance

The District's general liability and public official's liability insurance coverages.

#### Copies

Printing agenda items for board meetings, printing of computerized checks, stationary, envelopes, etc.

#### Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

#### Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

#### Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

# Crosswinds East

## Community Development District

### General Fund Narrative

#### Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

#### **Operations & Maintenance:**

##### Playground & Furniture Lease

The District will enter into a leasing agreement for playgrounds and furniture installed in the community.

##### Field Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.



# SECTION 2

**CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2023/2024 FUNDING AGREEMENT**

This agreement ("**Agreement**") is made and entered into this 26<sup>th</sup> day of July 2023, by and between:

**CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Haines City, Polk County, Florida ("**District**"), and

**GLK REAL ESTATE, LLC**, a Florida limited liability company and a landowner in the District ("**Developer**") with an address of 346 East Central Avenue, Winter Haven, Florida 33880.

**RECITALS**

**WHEREAS**, the District was established by an ordinance adopted by the Board of County Commissioners of Polk County, Florida and consented to by a resolution of support by the City Commission of Haines City, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

**WHEREAS**, the District, pursuant to Chapter 190, *Florida Statutes*, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

**WHEREAS**, Developer presently owns and/or is developing the majority of all real property described in **Exhibit A**, attached hereto and incorporated herein ("**Property**"), within the District, which Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

**WHEREAS**, the District is adopting its general fund budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024 Budget**"); and

**WHEREAS**, this Fiscal Year 2023/2024 Budget, which both parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit B**; and

**WHEREAS**, the District has the option of levying non-ad valorem assessments on all land, including the Property, that will benefit from the activities, operations and services set forth in the Fiscal Year 2023/2024 Budget, or utilizing such other revenue sources as may be available to it; and

**WHEREAS**, in lieu of levying assessments on the Property, the Developer is willing to provide such funds as are necessary to allow the District to proceed with its operations as described in **Exhibit B**; and

**WHEREAS**, the Developer agrees that the activities, operations and services provide a special and peculiar benefit equal to or in excess of the costs reflected on **Exhibit B** to the Property; and

**WHEREAS**, the Developer has agreed to enter into this Agreement in lieu of having the District levy and collect any non-ad valorem assessments as authorized by law against the Property located within the District for the activities, operations and services set forth in **Exhibit B**; and

**WHEREAS**, Developer and District desire to secure such budget funding through the imposition of a continuing lien against the Property described in **Exhibit A** and otherwise as provided herein.

**NOW, THEREFORE**, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **FUNDING.** The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the budget attached hereto as **Exhibit B**, as may be amended from time to time in the District's sole discretion, within fifteen (15) days of written request by the District. Amendments to the Fiscal Year 2023/2024 Budget as shown on **Exhibit B** adopted by the District at a duly noticed meeting shall have the effect of amending this Agreement without further action of the parties. Funds provided hereunder shall be placed in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

2. **CONTINUING LIEN.** District shall have the right to file a continuing lien upon the Property described in **Exhibit A** for all payments due and owing under the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the date and time of the recording of a "Notice of Lien for Fiscal Year 2023/2024 Budget" in the public records of Polk County, Florida ("**County**"), stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for Fiscal Year 2023/2024 Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement, or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when the Developer has demonstrated, in the District's sole discretion, such release will not materially impair the ability of the District to enforce the collection of funds hereunder. In the event the Developer sells any of the Property described in **Exhibit A** after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Developer.

3. **ALTERNATIVE COLLECTION METHODS.**

a. In the alternative or in addition to the collection method set forth in Paragraph 2 above, the District may enforce the collection of funds due under this Agreement by action against the Developer in the appropriate judicial forum in and for the County. The enforcement of the collection of funds in this manner shall be in the sole discretion of the District Manager on behalf of the District. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties

agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

b. The District hereby finds that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property, which benefit is initially allocated on an equal developable acreage basis. The Developer agrees that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property equal to or in excess of the costs set forth in **Exhibit B**, on an equal developable acreage basis. Therefore, in the alternative or in addition to the other methods of collection set forth in this Agreement, the District, in its sole discretion, may choose to certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197, *Florida Statutes*, or under any method of direct bill and collection authorized by Florida law. Such assessment, if imposed, may be certified on the next available tax roll of the County property appraiser.

4. **AGREEMENT; AMENDMENTS.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

5. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

6. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.

7. **DEFAULT.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement in the manner described herein in Paragraphs 2 and 3 above.

8. **THIRD PARTY RIGHTS; TRANSFER OF PROPERTY.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns. In the event the Developer sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, the Developer shall continue to be bound by the terms of this Agreement and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement. The Developer shall give 90 days prior written notice to the District under this Agreement of any such sale or disposition.

9. **FLORIDA LAW GOVERNS.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

10. **ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

11. **EFFECTIVE DATE.** The Agreement shall be effective after execution by both parties hereto. The enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.

**IN WITNESS WHEREOF,** the parties execute this Agreement the day and year first written above.

Attest:

**CROSSWINDS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

**GLK REAL ESTATE, LLC,  
a Florida limited liability company**

\_\_\_\_\_  
Witness

\_\_\_\_\_  
By: Lauren O. Schwenk  
Its: Manager

**EXHIBIT A:** Property Description  
**EXHIBIT B:** Fiscal Year 2023/2024 Budget

## EXHIBIT A: Property Description

**272714-739000-010150 Northeast Polk Land Investments, LLC (PER OR BK 10536 PGS 1555-1559)**

TRACTS 6 THROUGH 12 (INCLUSIVE), TRACTS 16 THROUGH 21 (INCLUSIVE), AND TRACTS 28 THROUGH 32 (INCLUSIVE) IN THE NW 1/4; TRACTS 15 AND 16 IN THE NE 1/4; AND TRACTS 1 THROUGH 6 (INCLUSIVE) IN THE SW 1/4, ALL IN SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST, OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 1 PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; LESS A STRIP OF LAND OFF THE WEST SIDE OF SAID TRACTS 16, 17, AND 32 IN THE NW 1/4 AND OFF THE WEST SIDE OF SAID TRACT 1 IN THE SW 1/4, AS DESCRIBED IN WARRANTY DEED FROM JULIA A. GLASS, JOINED BY HER HUSBAND, KNOX GLASS, JR., TO POLK COUNTY, A POLITICAL SUBDIVISION, DATED JULY 23, 1970, FILED AUGUST 14, 1970, RECORDED IN O.R. BOOK 1303, PAGE 928, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

**Parcel 272714-739000-010010 Cassidy Holdings, LLC (PER OR BK 10573 PGS 0152-0153)**

TRACTS 1 AND 2 IN THE NE 1/4 OF SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

**Parcel 272714-739000-010030 Amelia Groves, LLC (PER OR BK 08843 PGS 1135-1137)**

TRACTS 3, 4, 13 AND 14, IN THE NORTHEAST 1/4 OF SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST, OF FLORIDA DEVELOPMENT COMPANY SUBDIVISION, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

**Parcel 272714-739000-010310 Cassidy Holdings Group, Inc. (PER OR BK 11107 PGS 2226-2227)**

TRACTS 31 AND 32, LYING IN THE NE 1/4 OF SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST, OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, LESS ROAD RIGHT OF WAY.

**Parcel 272714-739000-010200 Amelia Groves, LLC (PER OR BK 08843 PGS 1135-1137)**

TRACTS 20, 29 AND 30, IN THE NORTHEAST 1/4 OF SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST, OF FLORIDA DEVELOPMENT COMPANY SUBDIVISION, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

**Parcel 272714-000000-012040 Amelia Groves, LLC (PER OR BK 08843 PGS 1135-1137)**

THE WEST ONE-FOURTH OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA; LESS PLATTED ROAD RIGHT OF WAY AND SUBJECT TO MAINTAINED ROAD RIGHT OF WAY FOR CHAMPAGNE ROAD.

**Parcel 272714-739000-020030 Amelia Groves, LLC (PER OR BK 08843 PGS 1135-1137)**

TRACTS 3, 4, 5, 6 AND 7, AND THE NORTH ONE-HALF OF TRACTS 11, 12, 13 AND 14, IN THE SOUTHEAST 1/4 OF SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST, OF FLORIDA DEVELOPMENT COMPANY SUBDIVISION, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

**Parcel 272714-739000-040110 Cassidy Holdings, LLC (PER OR BK 11159 PGS 2263-2267)**

TRACTS 11, 12, 13, FLORIDA DEVELOPMENT CO. TRACT, IN THE SOUTHWEST 1/4 OF SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, BEING A PORTION OF THE SAME PROPERTY AS SHOWN ON THAT CERTAIN SURVEY FOR HIGHLAND CASSIDY, LLC - POWERLINE ROAD #3, PREPARED BY MCVAY-WOOD ASSOCIATES, DATED JUNE 27, 2005.

**PARCEL 272714-739000-040180 SLC IRA, LLC & GWC IRA, LLC (PER OR BK 11159 PG 2251-2254)**

TRACTS 18, 19, AND 20 IN THE SOUTHWEST 1/4 OF SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, BEING A PORTION OF THE SAME PROPERTY AS SHOWN ON THAT CERTAIN SURVEY FOR HIGHLAND CASSIDY, LLC -- POWERLINE ROAD 2, PREPARED BY MCVAY-WOOD ENGINEERING, LLC, DATED JANUARY 17, 2006.

**PARCEL 272714-739000-040210 SLC IRA, LLC & GWC IRA, LLC (PER OR BK 11159 PG 2251-2254)**

TRACTS 21, 22, 27, AND 28 IN THE SOUTHWEST 1/4 OF SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, LESS THE SOUTH 40 FEET OF TRACTS 27 AND 28 FOR CARL BOOZER ROAD AND LESS THE WEST 73 FEET OF TRACT 28, BEING A PORTION OF THE SAME PROPERTY AS SHOWN ON THAT CERTAIN SURVEY FOR HIGHLAND CASSIDY, LLC -- POWERLINE ROAD #3, PREPARED BY MCVAY-WOOD ASSOCIATES, DATED JUNE 27, 2005.

**PARCEL 272714-739000-040281 AND 272714-739000-040290 (PER OR BK 11159 PG 2255-2258)**

THE WEST 73 FEET OF TRACT 28, AND TRACTS 29, 30, 31 AND 32, LESS THE WEST 30 FEET OF LOT 32 AND LESS THE SOUTH 40 FEET OF LOTS 29, 30, 31, AND 32, ALL LYING IN THE SOUTHWEST 1/4 OF SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, BEING A PORTION OF THE SAME PROPERTY AS SHOWN ON THAT CERTAIN SURVEY FOR HIGHLAND CASSIDY, LLC -- POWERLINE ROAD 2, PREPARED BY MCVAY-WOOD ENGINEERING, LLC, DATED JANUARY 17, 2006.

**PARCEL 272723-000000-031002 (PER OR BK 11159 PGS 2255-2258)**

THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LESS RIGHT OF WAY FOR CARL BOOZER ROAD.

**PARCEL 272723-000000-031001 (PER OR BK 11159 PGS 2263-2267)**

THE EAST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA.

**PARCEL 272723-000000-034000 - (PER OR BK 11083 PGS 473-575)** THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LESS AND EXCEPT THE WEST 20 FEET FOR POWERLINE ROAD RIGHT OF WAY AS RECORDED IN OR BOOK 1280, PAGE 232, PUBLIC RECORDS OF POLK COUNTY, FLORIDA AND LESS AND EXCEPT THE MAINTAINED RIGHT OF WAY FOR BAKER DAIRY ROAD AS RECORDED IN MAP BOOK 18, PAGES 6-21 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

**PARCEL 272723-000000-032004 - (PER OR BK 9908 PGS 0263-0266)**

THE WEST 1/4 OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LESS AND EXCEPT THE MAINTAINED RIGHT OF WAY FOR BAKER DAIRY ROAD.

**PARCEL 272723-000000-032003 (PER OR BK 11159 PGS 2255-2258)**

THE EAST 1/2 OF THE WEST 1/2 OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LESS BAKER DAIRY ROAD RIGHT OF WAY.

**PARCEL 272723-000000-032002 (PER OR BK 1159 PGS 2263-2267)**

THE WEST 1/2 OF THE EAST 1/2 OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LESS BAKER DAIRY ROAD RIGHT OF WAY.

**PARCEL 272723-000000-032001 (PER OR BK 1159 PGS 2263-2267)**

THE EAST 1/4 OF THE SOUTHEAST 1/4 OF THE NORTHWEST OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LESS BAKER DAIRY ROAD RIGHT OF WAY.

**PARCEL 272723-000000-014000 (PER OR BK 1159 PGS 2263-2267)**

THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LESS BAKER DAIRY ROAD RIGHT OF WAY.

**PARCEL 272723-000000-011003 (PER OR BK 1159 PGS 2263-2267)**

THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LESS THE NORTH 50.00 FEET.

**PARCEL 272723-000000-012002 (PER OR BK 1159 PGS 2263-2267)**

THE WEST 1/2 OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LESS BAKER DAIRY ROAD RIGHT OF WAY.

**PARCEL 272723-000000-012001 (PER OR BK 1159 PGS 2263-2267)**

THE EAST 1/2 OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LESS THE NORTH 35.00 FEET, AND LESS ROADWAYS OF RECORD AND/OR IN USE.

**PARCEL 272724-000000-034010 (PER OR BK 1159 PGS 2263-2267)**

THE WEST 1/2 OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4, LESS THE NORTH 35.00 FEET, AND LESS BEGINNING 270 FEET EAST AND 25 FEET NORTH OF THE SOUTHWEST CORNER OF THE NORTHWEST 1/4, RUN NORTH 233.71 FEET, EAST 208.71 FEET, NORTH 35.29 FEET, EAST 179.04 FEET, SOUTH 269 FEET, WEST 387.75 FEET TO THE POINT OF BEGINNING, ALL LYING IN SECTION 24, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA.

**PARCEL 272723-757500-040011 (PER OR BK 11083 PGS 473-575)**

TRACTS 1 AND 2 IN THE SOUTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO MAP OF FLORIDA DEVELOPMENT COMPANY SUBDIVISION, RECORDED IN PLAT BOOK 3, PAGES 60 THROUGH 63, LESS AND EXCEPT POWER LINE ROAD RIGHT-OF-WAY AND LESS BAKER DAIRY ROAD RIGHT-OF-WAY AND LESS THE NORTH 200 FEET OF THE WEST 215 FEET OF TRACT 1, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

**PARCEL 272723-757500-040030 (PER OR BK 10741 PGS 0492-0494)**

TRACTS 3 AND 4 IN THE SOUTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO THE MAP OF FLORIDA DEVELOPMENT COMPANY SUBDIVISION RECORDED IN THE OFFICE OF THE CLERK OF CIRCUIT COURT IN AND FOR POLK COUNTY, FLORIDA, IN PLAT BOOK 3, PAGE 60 TO 63.

**PARCEL 272723-000000-041004 (PER OR BK 1159 PGS 2263-2267)**

THE WEST 1/4 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4, OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LESS BAKER DAIRY ROAD RIGHT OF WAY.

**PARCEL 272723-000000-041003 (PER OR BK 1159 PGS 2263-2267)**

THE EAST 1/2 OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4, OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LESS BAKER DAIRY ROAD RIGHT OF WAY.

**PARCEL 272723-000000-041001 (PER OR BK 1159 PGS 2263-2267)**

THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4, OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LESS BAKER DAIRY ROAD RIGHT OF WAY.

**PARCEL 272723-000000-041002 (PER OR BK 1159 PGS 2263-2267)**

THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA.

**PARCEL 272723-757500-040130 (PER OR BK 10741 PGS 0492-0494)**

TRACTS 13 AND 14 IN THE SOUTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO MAP OF FLORIDA DEVELOPMENT COMPANY SUBDIVISION RECORDED IN THE OFFICE OF THE CLERK OF CIRCUIT COURT IN AND FOR POLK COUNTY, FLORIDA IN PLAT BOOK 3, PAGES 60 TO 63.

**PARCEL 272723-757500-040152 (PER OR BK 11083 PGS 473-575)**

THE NORTH 331.83 FEET OF TRACTS 15 AND 16 IN THE SOUTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO THE MAP OF FLORIDA DEVELOPMENT COMPANY SUBDIVISION, RECORDED IN PLAT BOOK 3, PAGES 60 THROUGH 63, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

**PARCEL 272723-757500-040151 (PER OR BK 10741 PGS 0492-0494)**

TRACTS 15 AND 16 IN THE SOUTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO THE PLAT OF FLORIDA DEVELOPMENT COMPANY RECORDED IN PLAT BOOK 3, PAGES 60 TO 63, INCLUSIVE, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; SAID TRACTS EQUIVALENT TO THE SOUTHWEST 1/4 OF NORTHWEST 1/4 OF SOUTHWEST 1/4 AND THE NORTHWEST 1/4 OF SOUTHWEST 1/4 OF SOUTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, LESS ROADWAYS, AS BY ORDER OF TAKING FILED SEPTEMBER 29, 1970 AND RECORDED IN O.R. BOOK 1311, PAGE 975 OF SAID PUBLIC RECORDS, ALSO LESS AND EXCEPT THE NORTH 331.83 FEET OF TRACTS 15 AND 16 IN SOUTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANG 27 EAST, ACCORDING TO THE MAP OF FLORIDA DEVELOPMENT COMPANY SUBDIVISION RECORDED IN THE OFFICE OF THE CLERK OF CIRCUIT COURT IN AND FOR POLK COUNTY, FLORIDA, IN PLAT BOOK 3, PAGES 60 TO 63.

**PARCEL 272723-757500-040170 - (PER OR BK 10741 PGS 0492-0494)**

TRACTS 17 AND 18 IN THE SOUTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO MAP OF FLORIDA DEVELOPMENT COMPANY SUBDIVISION, RECORDED IN THE OFFICE OF THE CLERK OF CIRCUIT COURT IN AND FOR POLK COUNTY, FLORIDA IN PLAT BOOK 3, PAGES 60 TO 63; LESS ROADWAYS AS BY ORDER OF TAKING FILED SEPTEMBER 29, 1970 AND RECORDED IN OR BOOK 1311, PAGE 975 OF SAID PUBLIC RECORDS.

**PARCEL 272711-000000-022140 (PER OR BK 11787 PGS 2142-2143)**

S1/2 OF SE1/4 OF SE1/4 LESS W 1210 FT & SE1/4 OF SW1/4 OF SE1/4 LESS W 30 FT & LESS E 230 FT & LESS S 15 FT FOR RD R/W SECTION 11, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272711-734500-042500 (PER OR BK 10988 PGS 1417-1418)**

FLA DEVELOPMENT CO SUB PB 3 PG 60 TO 63 TRACTS 25 THRU 28 IN SW1/4 & VACATED 15 FOOT R/W LYING E OF TRACT 25 LESS SNELL CREEK RD SECTION 11, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272711-000000-024020 (PER OR BK 10988 PGS 1417-1418)**

SW1/4 OF SW1/4 OF SE1/4 LESS R/W FOR BIRD RD AS DESC IN OR 9594-1580 SECTION 11, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272714-739000-040011 (PER OR BK 11083 PGS 473-475)**

FLA DEVELOPMENT CO SUB PB 3 PG 60 TO 63 PT TRACTS 1 THRU 3 IN SW1/4 DESC AS BEG W1/4 COR OF SEC N89- 47-05E 20 FT TO NLY EXT OF E R/W LINE OF POWERLINE RD PER OR 1303 PG 928 S 120.73 FT ALONG NLY EXT & E R/W LINE TO N LINE OF S 532.55 FT OF TRACTS 1 THRU 3 BEING POB N89-54-10E 981.23 FT ALONG N LINE TO E LINE OF TRACT 3 S00-03-58E 222 FT ALONG E LINE TO N LINE OF S 310.55 FT OF TRACTS 1 THRU 3 S89-54-10W 981.48 FT ALONG N LINE TO E R/W LINE N 222 FT ALONG E R/W LINE TO POB SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272714-739000-040012 (PER OR BK 11906 PGS 0850-0852)**

FLA DEVELOPMENT CO SUB PB 3 PG 60 TO 63 PT TRACTS 1 THRU 3 IN SW1/4 DESC AS COM W1/4 COR OF SEC N89- 47-05E 20 FT TO NLY EXT OF E R/W LINE OF POWERLINE RD PER OR 1303 PG 928 S 342.73 FT ALONG NLY EXT & E R/W LINE TO N LINE OF S 310.55 FT OF TRACTS 1 THRU 3 BEING POB N89-54-10E 981.48 FT ALONG N LINE TO E LINE OF TRACT 3 S00-03-58E 310.55 FT ALONG E LINE TO SE COR TRACT 3 S89-54-10W 981.84 FT ALONG S LINE OF TRACTS 1 THRU 3 TO E R/W LINE N 310.55 FT ALONG E R/W LINE TO POB SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272714-739000-040041 (PER OR BK 11907 PGS 0228-0230)**

FLA DEVELOPMENT CO SUB PB 3 PG 60 TO 63 PT TRACTS 4 & 5 IN SW1/4 DESC AS COM W1/4 COR OF SEC N89-47- 05E 1001.09 FT TO NLY EXT OF W LINE OF TRACT 4 S00-03-58E 125.45 FT ALONG NLY EXT & W LINE TO N LINE OF S 529.85 FT OF TRACTS 4 & 5 BEING POB N89- 54-10E 657.49 FT ALONG N LINE TO E LINE OF TRACT 5 S00-06-35E 529.85 FT ALONG E LINE TO SE COR TRACT 5 S89-54-10W 657.89 FT ALONG S LINE OF TRACTS 4 & 5 TO SW COR LOT 4 N00-03-58W 529.85 FT ALONG W LINE TRACT 4 TO POB SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272714-000000-011010 (PER OR BK 08730 PGS 0241-0243)**

NE1/4 OF NE1/4 LESS SE1/4 OF NE1/4 OF NE1/4 & LESS BEG NW COR OF NE1/4 OF NE1/4 RUN S 1328.77 FT E 35.52 FT N-01 DEG 05 MIN 45 SEC E 1329.02 FT W 59.22 FT TO POB LESS MAINT R/W & LESS S 430 FT OF E 500 FT OF SW1/4 OF NE1/4 OF NE1/4 & LESS ADDNL R/W PER MB 15 PGS 44-50 SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272714-000000-011040 (PER OR BK 08730 PGS 0241-0243)**

SE1/4 OF NE1/4 OF NE1/4 LESS MAINT R/W PER MB 15 PGS 44-50 & BEG NE COR SE1/4 OF NE1/4 RUN W 165.63 FT S TO N R/W ROAD E ALONG R/W 165.63 FT N TO BEG LESS ADDNL R/W PER MB 15 PGS 44-50 & BEG 165.63 FT W OF NE COR OF SE1/4 OF NE1/4 RUN W 165.59 FT S TO N R/W ROAD E ALONG RD R/W 165.59 FT N TO BEG LESS ADDNL R/W PER MB 15 PGS 44-50 & BEG 331.26 FT W OF NE COR OF SE1/4 OF NE1/4 RUN W 331.27 FT S 16.2 FT TO N R/W ROAD RUN E TO PT 20 FT S OF BEG N 20 FT TO POB LESS SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272711-000000-024010 (PER OR BK 12103 PGS 1756-1757)**

NW1/4 OF SW1/4 OF SE1/4 LESS RD R/W PER MB 4 PG 275-276 & MB 26 PG 1-7 SECTION 11, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272711-000000-023030 (PER OR BK 12103 PGS 1756-1757)**

W1/4 OF NW1/4 OF SE1/4 SECTION 11, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272714-739006-000010 (PER OR BK 11905 PGS 0999-1001)**

REPLAT OF LAKEWOOD HEIGHTS PB 26 PG 15 LOTS 1 THRU 3 ALSO DESC AS FLA DEVELOPMENT CO SUB PB 3 PG 60 TO 63 TRACTS 22 THRU 24 IN NW1/4 SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272714-739000-010170 (PER OR BK 11843 PGS 0999-1000)**

FLA DEVELOPMENT CO SUB PB 3 PG 60 TO 63 TRACTS 17 THRU 19 IN NE1/4 LESS RD R/W PER MB 26 PG 1-7 SECTION 14, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272711-734500-042900 (PER OR BK 11834 PGS 1145-1146)**

FLA DEVELOPMENT CO SUB PB 3 PG 60 TO 63 TRACT 29 IN SW1/4 SECTION 11, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272722-757000-010200 (PER OR BK 11670 PGS 931-933)**

FLA DEVELOPMENT CO SUB PB 3 PG 60 TO 63 TRACTS 20 THRU 22 & 27 & 28 LESS S 10 FT FOR R/W IN NE1/4 & LESS POWER LINE RD R/W MORE PART DESC AS: COMM E1/4 COR OF SEC RUN N00-12-03W ALONG E BNDRY OF NE1/4 OF SEC 25 FT S89-53-51W 807.76 FT TO POB CONT S89-53-51W 519.49 FT N00-08-42W 635.94 FT S89-56-07W 330.21 FT N00-20-07W 646.15 FT N89-58-19E 997.08 FT S0-14- 11W 645.51 FT S89-53-51W 213.21 FT S0-06-09E 460.51 FT N89-53-51E 72.75 FT S0-06-09E 175 FT SECTION 22, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.

**PARCEL 272722-757000-010250 (PER OR BK 11670 PGS 934-936)**

FLA DEVELOPMENT CO SUB PB 3 PG 60 TO 63 TRACTS 25 THRU 27 LESS S 10 FT FOR R/W IN NE1/4 & LESS POWER LINE RD R/W & LESS THAT PT LYING WITHIN FOLL DESC: COMM E1/4 COR OF SEC RUN N00-12-03W ALONG E BNDRY OF NE1/4 OF SEC 25 FT S89-53-51W 807.76 FT TO POB CONT S89-53-51W 519.49 FT N00-08-42W 635.94 FT S89-56-07W 330.21 FT N00-20-07W 646.15 FT N89-58-19E 997.08 FT S0-14- 11W 645.51 FT S89-53-51W 213.21 FT S0-06-09E 460.51 FT N89-53-51E 72.75 FT S00-06-09E 175 FT SECTION 22, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA.



***Crosswinds East***  
***Community Development District***

***Proposed Budget***  
***FY2024***



# Table of Contents

**1** General Fund

**2-4** General Fund Narrative

**Crosswinds East**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Total Thru 9/30/23	Proposed Budget FY2024
<b>Revenues</b>					
Developer Contributions	\$ 333,770	\$ 40,000	\$ 27,366	\$ 67,366	\$ 383,770
<b>Total Revenues</b>	<b>\$ 333,770</b>	<b>\$ 40,000</b>	<b>\$ 27,366</b>	<b>\$ 67,366</b>	<b>\$ 383,770</b>
<b>Expenditures</b>					
<i>General &amp; Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 1,600	\$ 4,000	\$ 5,600	\$ 12,000
Engineering	\$ 15,000	\$ 478	\$ 1,120	\$ 1,598	\$ 15,000
Attorney	\$ 25,000	\$ 2,723	\$ 3,600	\$ 6,323	\$ 25,000
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ 4,020	\$ -	\$ -	\$ -	\$ 4,020
Management Fees	\$ 37,500	\$ 25,000	\$ 12,500	\$ 37,500	\$ 37,500
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 2,550	\$ 400	\$ 2,950	\$ 1,200
Postage & Delivery	\$ 1,000	\$ 46	\$ 40	\$ 86	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,500
Copies	\$ 1,000	\$ -	\$ 200	\$ 200	\$ 1,000
Legal Advertising	\$ 10,000	\$ 1,312	\$ 3,333	\$ 4,646	\$ 10,000
Other Current Charges	\$ 5,000	\$ -	\$ 1,250	\$ 1,250	\$ 4,500
Office Supplies	\$ 625	\$ 39	\$ 200	\$ 239	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 133,770</b>	<b>\$ 40,123</b>	<b>\$ 27,243</b>	<b>\$ 67,366</b>	<b>\$ 133,770</b>
<i>Operations &amp; Maintenance</i>					
Playground & Furniture Lease	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Field Contingency	\$ 150,000	\$ -	\$ -	\$ -	\$ 200,000
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>
<b>Total Expenditures</b>	<b>\$ 333,770</b>	<b>\$ 40,123</b>	<b>\$ 27,243</b>	<b>\$ 67,366</b>	<b>\$ 383,770</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ (123)</b>	<b>\$ 123</b>	<b>\$ -</b>	<b>\$ -</b>

# Crosswinds East

## Community Development District

### General Fund Narrative

#### **Revenues:**

##### Developer Contributions

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

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#### **Expenditures:**

##### **General & Administrative:**

##### Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

##### Engineering

The District's engineer, Dewberry Engineering, provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

##### Attorney

The District's legal counsel, Kilinski | Van Wyk, PLLC., provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

##### Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

##### Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

##### Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

##### Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon an anticipated bond issuance.

# **Crosswinds East**

## **Community Development District**

### **General Fund Narrative**

#### Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

#### Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

#### Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

#### Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Governmental Management Services – Central Florida, LLC provides these services.

#### Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

#### Insurance

The District's general liability and public official's liability insurance coverages.

#### Copies

Printing agenda items for board meetings, printing of computerized checks, stationary, envelopes, etc.

#### Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

#### Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

#### Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

# Crosswinds East

## Community Development District

### General Fund Narrative

#### Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

#### **Operations & Maintenance:**

##### Playground & Furniture Lease

The District will enter into a leasing agreement for playgrounds and furniture installed in the community.

##### Field Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

# SECTION VI

**RESOLUTION 2023-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2024; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Crosswinds East Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Polk County, Florida; and

**WHEREAS**, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

**WHEREAS**, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

**WHEREAS**, the Board desires to adopt the Fiscal Year 2023/2024 annual meeting schedule attached as **Exhibit A**.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The Fiscal Year 2023/2024 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

**SECTION 2.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 26<sup>th</sup> day of July 2023.

ATTEST:

**CROSSWINDS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chairperson, Board of Supervisors

**Exhibit A:** Fiscal Year 2023/2024 Annual Meeting Schedule



**Exhibit A: Fiscal Year 2023/2024 Annual Meeting Schedule**

**BOARD OF SUPERVISORS MEETING DATES  
CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2023/2024**

The Board of Supervisors of the Crosswinds East Community Development District will hold their regular meetings for Fiscal Year 2023/2024 at the 346 East Central Avenue, Winter Haven, Florida 33880, on the 4th Wednesday of every month at 10:00 AM unless otherwise indicated as follows:

**October 25, 2023  
November 22, 2023  
December 27, 2023  
January 24, 2024  
February 28, 2024  
March 27, 2024  
April 24, 2024  
May 22, 2024  
June 26, 2024  
July 24, 2024  
August 28, 2024  
September 25, 2024**

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. 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 Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the 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 such appeal is to be based.

District Manager

# SECTION VII

**RESOLUTION 2023-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT APPOINTING AN ASSISTANT TREASURER OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, Crosswinds East Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within the City of Haines City, Polk County, Florida; and

**WHEREAS**, the Board of Supervisors of the District desires to appoint an Assistant Treasurer.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** Darrin Mossing, Sr. is appointed as an Assistant Treasurer.

**SECTION 2.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 26th day of July 2023.

ATTEST:

**CROSSWINDS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chairperson, Board of Supervisors

# SECTION VIII

# SECTION A

# SECTION 1



**KILINSKI | VAN WYK**

## **MEMORANDUM**

To: Board of Supervisors  
From: Kilinski | Van Wyk PLLC  
Date: July 7, 2023  
Re: Ethics Training for Special District Supervisors

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The purpose of this memorandum is to provide you with information regarding new ethics training requirements applicable to Special District Supervisors. This requirement is the result of changes to Section 112.3142, Florida Statutes, which were passed during the recent legislative session. The new requirements will apply beginning with the 2024 calendar year.

### **Who is affected?**

The new requirement applies to all elected officers of independent special districts as defined in Section 189.012, Florida Statutes, including those elected officers who are appointed to fill a vacancy for an unexpired term of office. This includes Supervisors of Community Development Districts and “Special Act” Districts, among others. It does not apply to non-elected officers of a special district, such as a secretary or treasurer, unless that person is also an elected officer. The training requirement previously applied only to specified constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies.

### **What is required?**

Supervisors will be required to complete four (4) hours of training each calendar year. The training must address, at a minimum, Article II of the State Constitution, the Code of Ethics for Public Officers and Employees, and Florida’s public records and open meetings laws. It may be completed by taking a continuing legal education class or other continuing professional education class, seminar, or presentation, if the required information is covered.

### **How do I report compliance?**

The Commission on Ethics has not announced special procedures for special district supervisors. For other officers subject to the training requirement, compliance is self-reported by marking a check box on the annual financial disclosure form. Supervisors should keep detailed records on the name of each course, length of each course, and date completed in the event that verification is required.

**When is the deadline?**

This requirement will apply beginning in the 2024 calendar year. Training should be completed as close as possible to the date an officer assumes office. Officers who assume a new office or a new term of office before March 31 must complete the training on or before December 31 of the same year. Officers who assume a new office or a new term of office after March 31 are not required to complete the training until the following calendar year.

**Where can I find training materials?**

The Florida Commission on Ethics has provided links to approved courses on their Ethics Training web page: <https://ethics.state.fl.us/Training/Training.aspx>. There are also many courses – both free and for a charge – available online and in-person. Kilinski | Van Wyk will be offering customized training sessions at discounted rate for existing clients. If you have questions about whether a particular course meets the requirements, or if you would like to request a customized training session, please consult your Kilinski | Van Wyk attorney. There is also the ability to include training within your regular Board meeting schedule.



# SECTION C

# SECTION 1

# Crosswinds East Community Development District

## Summary of Checks

September 21, 2022 to March 31, 2023

Bank	Date	Check No.'s	Amount
General Fund			
	4/11/23	30	\$ 3,376.26
	4/24/23	31	\$ 228.00
	5/3/23	32-36	\$ 1,111.35
	5/16/23	37	\$ 3,378.38
	5/24/23	38	\$ 869.16
	6/1/23	39	\$ 197.50
	6/28/23	40-41	\$ 3,673.95
			<b>\$ 12,834.60</b>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/11/23	00001	4/01/23 10	202304 310-51300-34000	MANAGEMENT FEES - APR 23	*	3,125.00	
4/01/23		10	202304 310-51300-35200	WEBSITE ADMIN - APR 23	*	100.00	
4/01/23		10	202304 310-51300-35100	INFORMATION TECH - APR 23	*	150.00	
4/01/23		10	202304 310-51300-51000	OFFICE SUPPLIES	*	.06	
4/01/23		10	202304 310-51300-42000	POSTAGE	*	1.20	
GOVERNMENTAL MANAGEMENT SERVICES							3,376.26 000030
4/24/23	00013	4/11/23 6381	202303 310-51300-31500	GEN COUNSEL/MTHLY MEETING	*	228.00	
KILINSKI / VAN WYK, PLLC							228.00 000031
5/03/23	00009	4/19/23 00055340	202304 310-51300-48000	NOT OF BOS AUDIT MEETING	*	311.35	
CA FLORIDA HOLDINGS, LLC							311.35 000032
5/03/23	00005	4/26/23 CC042620	202304 310-51300-11000	SUPERVISOR FEES 04/26/23	*	200.00	
CHARLES CAVARETTA							200.00 000033
5/03/23	00004	4/26/23 DA042620	202304 310-51300-11000	SUPERVISOR FEES 04/26/23	*	200.00	
DANIEL ARNETTE							200.00 000034
5/03/23	00008	4/26/23 JP042620	202304 310-51300-11000	SUPERVISOR FEES 04/26/23	*	200.00	
JESSICA PETRUCCI							200.00 000035
5/03/23	00006	4/26/23 LS042620	202304 310-51300-11000	SUPERVISOR FEES 04/26/23	*	200.00	
LAUREN SCHWENK							200.00 000036
5/16/23	00001	5/01/23 11	202305 310-51300-34000	MANAGEMENT FEES - MAY 23	*	3,125.00	
5/01/23		11	202305 310-51300-35200	WEBSITE ADMIN - MAY 23	*	100.00	
5/01/23		11	202305 310-51300-35100	INFORMATION TECH - MAY 23	*	150.00	
5/01/23		11	202305 310-51300-51000	OFFICE SUPPLIES	*	2.56	
5/01/23		11	202305 310-51300-42000	POSTAGE	*	.82	
GOVERNMENTAL MANAGEMENT SERVICES							3,378.38 000037
-----							
CRSW CROSSWINDS EAS KCOSTA							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/24/23	00013	5/16/23 6688	202304 310-51300-31500	GENERAL COUNSEL - APR 23	*	869.16	
							869.16 000038
6/01/23	00011	5/24/23 2281718	202304 310-51300-31100	ENGINEER SERVICES-APR 23	*	197.50	
							197.50 000039
6/28/23	00001	6/01/23 12	202306 310-51300-34000	MANAGEMENT FEES-JUN23	*	3,125.00	
		6/01/23 12	202306 310-51300-35200	WEBSITE MANAGEMENT-JUN23	*	100.00	
		6/01/23 12	202306 310-51300-35100	INFORMATION TECH-JUN23	*	150.00	
		6/01/23 12	202306 310-51300-51000	OFFICE SUPPLIES	*	.24	
		6/01/23 12	202306 310-51300-42000	POSTAGE	*	5.21	
							3,380.45 000040
6/28/23	00013	6/13/23 6743	202305 310-51300-31500	ATTORNEY SVCS-MAY23	*	293.50	
							293.50 000041
TOTAL FOR BANK A						12,834.60	
TOTAL FOR REGISTER						12,834.60	

# SECTION 2

***Crosswinds East***  
***Community Development District***

***Unaudited Financial Reporting***  
***May 31, 2023***



# Table of Contents

1	<hr/>	<u>Balance Sheet</u>
2	<hr/>	<u>General Fund</u>
3	<hr/>	<u>Month to Month</u>



**Crosswinds East**  
**Community Development District**  
**Combined Balance Sheet**  
**May 31, 2023**

	<i>General Fund</i>	
<b>Assets:</b>		
<b>Cash:</b>		
Operating Account	\$	9,804
<b>Total Assets</b>	<b>\$</b>	<b>9,804</b>
<b>Liabilities:</b>		
Accounts Payable	\$	491
<b>Total Liabilities</b>	<b>\$</b>	<b>491</b>
<b>Fund Balance:</b>		
Unassigned	\$	9,313
<b>Total Fund Balances</b>	<b>\$</b>	<b>9,313</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$</b>	<b>9,804</b>

**Crosswinds East**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2023**

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
<b>Revenues:</b>				
Developer Contributions	\$ 333,770	\$ 40,000	\$ 40,000	\$ -
<b>Total Revenues</b>	<b>\$ 333,770</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 1,600	\$ 6,400
Engineering	\$ 15,000	\$ 10,000	\$ 478	\$ 9,523
Attorney	\$ 25,000	\$ 16,667	\$ 2,723	\$ 13,944
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,020	\$ -	\$ -	\$ -
Management Fees	\$ 37,500	\$ 25,000	\$ 25,000	\$ -
Information Technology	\$ 1,800	\$ 1,200	\$ 1,200	\$ -
Website Maintenance	\$ 1,200	\$ 800	\$ 2,550	\$ (1,750)
Postage & Delivery	\$ 1,000	\$ 667	\$ 46	\$ 621
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Copies	\$ 1,000	\$ 667	\$ -	\$ 667
Legal Advertising	\$ 10,000	\$ 6,667	\$ 1,312	\$ 5,354
Other Current Charges	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
Office Supplies	\$ 625	\$ 417	\$ 39	\$ 378
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative</b>	<b>\$ 133,770</b>	<b>\$ 78,592</b>	<b>\$ 40,123</b>	<b>\$ 38,469</b>
<b><u>Operations &amp; Maintenance</u></b>				
Playground & Furniture Lease	\$ 50,000	\$ -	\$ -	\$ -
Field Contingency	\$ 150,000	\$ -	\$ -	\$ -
<b>Total Operations &amp; Maintenance</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 333,770</b>	<b>\$ 78,592</b>	<b>\$ 40,123</b>	<b>\$ 38,469</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ (123)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 9,436</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 9,313</b>	

**Crosswinds East**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Developer Contributions	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600
Engineering	\$ 280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 478
Attorney	\$ 1,123	\$ 114	\$ -	\$ 76	\$ 20	\$ 228	\$ 869	\$ 294	\$ -	\$ -	\$ -	\$ -	\$ 2,723
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Website Maintenance	\$ 100	\$ 1,850	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 2,550
Postage & Delivery	\$ 33	\$ -	\$ 3	\$ -	\$ 7	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 46
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Copies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 1,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,312
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 0	\$ 3	\$ 0	\$ 33	\$ 0	\$ -	\$ 0	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 39
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative</b>	<b>\$ 11,787</b>	<b>\$ 5,242</b>	<b>\$ 3,379</b>	<b>\$ 3,484</b>	<b>\$ 3,402</b>	<b>\$ 3,603</b>	<b>\$ 5,554</b>	<b>\$ 3,672</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,123</b>
<b>Operations &amp; Maintenance</b>													
Playground & Furniture Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operations &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 11,787</b>	<b>\$ 5,242</b>	<b>\$ 3,379</b>	<b>\$ 3,484</b>	<b>\$ 3,402</b>	<b>\$ 3,603</b>	<b>\$ 5,554</b>	<b>\$ 3,672</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,123</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (11,787)</b>	<b>\$ 14,759</b>	<b>\$ (3,379)</b>	<b>\$ (3,484)</b>	<b>\$ (3,402)</b>	<b>\$ 16,397</b>	<b>\$ (5,554)</b>	<b>\$ (3,672)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (123)</b>

# SECTION 3



April 21, 2023

Samantha Hoxie – Recording Secretary  
Crosswinds East CDD Office  
219 E. Livingston Street  
Orlando, Florida 32801-1508

**RE: Crosswinds East Community Development District Registered Voters**

Dear Ms. Hoxie,

In response to your request, there are currently no voters within the Crosswinds East Community Development District as of **April 15, 2023**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

A handwritten signature in black ink that reads "Lori Edwards". The signature is written in a cursive style.

Lori Edwards  
Supervisor of Elections  
Polk County, Florida