

*Crosswinds East  
Community Development District*

*Meeting Agenda*

*September 25, 2024*

# 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

September 18, 2024

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

Dear Board Members:

A meeting of the Board of Supervisors of the **Crosswinds East Community Development District** will be held on **Wednesday, September 25, 2024, at 10:00 AM** at **346 E. Central Ave., Winter Haven, FL 33880**.

**Zoom Video Link:** <https://us06web.zoom.us/j/82148541671>

**Call-In Information:** 1-646-876-9923

**Meeting ID:** 821 4854 1671

Following is the advance agenda for the meeting:

### **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. Organizational Matters
  - A. Acceptance of Resignation of Chuck Cavaretta
  - B. Appointment to Fill Vacant Board Seat #3
  - C. Administration of Oath to Newly Appointed Supervisor
  - D. Consideration of Resolution 2024-13 Appointing an Assistant Secretary
4. Approval of Minutes of the August 28, 2024 Board of Supervisors Meeting
5. Consideration of Amended and Restated Disclosure of Public Financing
6. Consideration of Resolution 2024-14 Ratifying Series 2024 (Assessment Area Two)
7. Consideration of Audit Services Engagement Letter for Fiscal Year 2024 Audit from Grau & Associates
8. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field Manager's Report
    - i. Consideration of Proposal for Aquatic Maintenance Services
    - ii. Consideration of Proposal for Landscaping Services
  - D. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet & Income Statement
9. Other Business
10. Supervisors Requests and Audience Comments
11. Adjournment

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

## SECTION III



# SECTION A

August 21, 2024

Governmental Management Services  
219 East Livingston Street  
Orlando, Florida 32801

To Whom It May Concern,

I would like to give my resignation to the Board of Supervisors for the following districts, effective immediately:

- Bradbury Creek Community Development District
- Crosswinds East Community Development District
- Crosswinds West Community Development District
- Lake Deer Community Development District
- Lawson Dunes Community Development District
- Pollard Road Community Development District
- Scenic Terrace North Community Development District
- Scenic Terrace South Community Development District
- Weiberg Road Community Development District

Thank you,



Chuck Cavaretta

# SECTION D

**RESOLUTION NO. 2024-13**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING AN ASSISTANT SECRETARY OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, 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 the City of Haines City, Polk County, Florida; and

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

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

**SECTION 1.** \_\_\_\_\_ is appointed Assistant Secretary.

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

**PASSED AND ADOPTED** this 25th day of September 2024.

ATTEST:

**CROSSWINDS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

# 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, **August 28, 2024** at 10:04 a.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present and constituting a quorum:

Rennie Heath  
Lauren Schwenk  
Jessica Spencer

Chairman  
Vice Chairperson  
Assistant Secretary

Also present were:

Jill Burns  
Roy Van Wyk  
Patrick Collins  
Rey Malave *via Zoom*  
Chace Arrington *via Zoom*  
Joel Blanco

District Manager, GMS  
District Counsel, Kilinski Van Wyk  
District Counsel, Kilinski Van Wyk  
District Engineer, Dewberry  
District Engineer, Dewberry  
Field Manager, GMS

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There were no members of the public present and none joining via Zoom.

**THIRD ORDER OF BUSINESS**

**Organizational Matters**

- A. Acceptance of Resignation of Chuck Cavaretta (*letter to be provided under separate cover*)**
- B. Appointment to Fill Vacant Board Seat #3**
- C. Administration of Oath to Newly Appointed Supervisor**
- D. Consideration of Resolution 2024-13 Appointing an Assistant Secretary**

Items A through D were tabled to a future meeting agenda.

**FOURTH ORDER OF BUSINESS****Approval of Minutes of the July 24, 2024  
Board of Supervisors Meeting**

Ms. Burns presented the minutes for the July 24, 2024 Board of Supervisors meeting. She asked for any questions, comments, or corrections. The Board had no changes to the minutes.

On MOTION by Ms. Spencer, seconded by Mr. Heath, with all in favor, the Minutes of the July 24, 2024 Board of Supervisors Meeting, were approved.

**FIFTH ORDER OF BUSINESS****Presentation and Approval of  
Supplemental Engineer's Report dated  
July 24, 2024**

Mr. Malave presented the Supplemental Engineer's Report that provides for the area to be assessed. It shows that there is approximately 45 acres with 220 units and a description of all of the proposed infrastructure for that phase. The cost for the development is approximately \$11,063,336 for this phase. He believes this cost is adequate to build the proposed infrastructure. Mr. Heath asked if this is consistent with the Master Report. Mr. Malave responded yes.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, the Supplemental Engineer's Report dated July 24, 2024, was approved.

**SIXTH ORDER OF BUSINESS****Presentation and Approval of  
Supplemental Assessment Methodology  
for Assessment Area Two with Final  
Numbers dated August 15, 2024**

Ms. Burns stated the only change from the last meeting is to include the final pricing numbers that were circulated from FMS. Table 1 shows the two product types, 172 40 ft. lots and 48 50 ft. lots for 220 units. Table 2 shows the infrastructure cost estimates from the Engineer's Report. Table 3 shows the bond sizing of \$6.4 million. Table 4 outlines the improvement cost per unit. Table 5 breaks down the par debt per unit after recognizing a developer contribution on the 50's. The total par debt per unit on both of those product types is \$29,091. Table 6 shows the net and gross annual debt assessment per unit and collection on the Polk County tax bill would be \$2,096.69. Table 7 shows the par debt allocated per acre for the 45.10 acres in this assessment area.

On MOTION by Mr. Heath, seconded by Ms. Spencer, with all in favor, the Supplemental Assessment Methodology for Assessment Area Two with Final Numbers dated August 15, 2024, was approved.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2024-12  
Supplemental Assessment Resolution  
(Series 2024 Assessment Area Two  
Project)**

Ms. Burns stated that this resolution sets forth the actual terms and conditions for this series of bonds for the upcoming closing.

On MOTION by Ms. Schwenk, seconded by Ms. Spencer, with all in favor, Resolution 2024-12 Supplemental Assessment Resolution (Series 2024 Assessment Area Two Project), was approved.

**EIGHTH ORDER OF BUSINESS**

**Ratification of Uniform Collection  
Agreement with Polk County Tax  
Collector**

Ms. Burns noted this is the annual renewal for collecting assessments on roll.

On MOTION by Mr. Heath, seconded by Ms. Spencer, with all in favor, the Uniform Collection Agreement with Polk County Tax Collector, was ratified.

**NINTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Van Wyk reported that they are ready to issue bonds.

**B. Engineer**

Mr. Malave had nothing further to report.

**C. Field Manager's Report**

Mr. Blanco presented the Field Manager's report.

**D. District Manager's Report**



**i. Approval of Check Register**

Ms. Burns presented the check register.

On MOTION by Ms. Schwenk, seconded by Ms. Spencer, with all in favor, the Check Register, was approved.

**ii. Balance Sheet and Income Statement**

Ms. Burns noted the financials are in the agenda package for review. No action is required.

**TENTH ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

**ELEVENTH ORDER OF BUSINESS**

**Supervisors Requests and Audience  
Comments**

There being no comments, the next item followed.

**TWELFTH ORDER OF BUSINESS**

**Adjournment**

Ms. Burns asked the Board for adjournment.

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION V

Upon recording, this instrument should be returned to:

Crosswinds East Community Development District  
c/o Governmental Management Services  
Central Florida, LLC  
219 E. Livingston Street  
Orlando, Florida 32801

**AMENDED AND RESTATED DISCLOSURE OF  
PUBLIC FINANCING AND MAINTENANCE  
OF IMPROVEMENTS TO REAL PROPERTY UNDERTAKEN BY  
THE CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT<sup>1</sup>**

**Board of Supervisors<sup>2</sup>**

**Crosswinds East Community Development District**

Warren K. (Rennie) Heath II  
Chairperson

{Vacant}  
Assistant Secretary

Lauren O. Schwenk  
Vice Chairperson

Daniel Arnette  
Assistant Secretary

Jessica Spencer  
Assistant Secretary

Governmental Management Services – Central Florida, LLC  
District Manager  
219 E. Livingston Street  
Orlando, Florida 32801  
(407) 841-5524

*District records are on file at the offices of Governmental Management Services – Central Florida, LLC, located at 219 E. Livingston Street, Orlando, Florida 32801, and are available for public inspection upon request during normal business hours.*

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<sup>1</sup> This amends, supplements, and restates the Disclosure of Public Financing and Maintenance of Improvements to Real Property Undertaken by the Crosswinds East Community Development District, recorded in the Official Records Book 13062, Pages 0573-0585, inclusive, of the Public Records of Polk County, Florida.

<sup>2</sup> This list reflects the composition of the Board of Supervisors as of September 25, 2024. For a current list of Board Members, please contact the District Manager's office.

## TABLE OF CONTENTS

|  |          |
|--|----------|
| <b>Introduction .....</b>  | <b>3</b> |
| <b>What is the District and how is it governed? .....</b>  | <b>3</b> |
| <b>What infrastructure improvements does the District provide<br/>and how are the improvements funded? .....</b> | <b>4</b> |
| <b>Assessments, Fees and Charges .....</b>   | <b>7</b> |
| <b>Method of Collection.....</b>   | <b>8</b> |

**AMENDED AND RESTATED DISCLOSURE OF  
PUBLIC FINANCING AND MAINTENANCE  
OF IMPROVEMENTS TO REAL PROPERTY UNDERTAKEN BY  
THE CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT**

**INTRODUCTION**

The Crosswinds East Community Development District (“**District**” or “**CDD**”) is a local unit of special-purpose government created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes*. Under Florida law, community development districts are required to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by such districts. Unlike city and county governments, the District has only certain limited powers and responsibilities. These powers and responsibilities include, for example, construction and/or acquisition, as well maintenance of stormwater management facilities, roadways, water and wastewater facilities, off-site improvements, amenities and parks, underground electric, street lighting, entry features, landscape, irrigation, and other related public infrastructure.

Under Florida law, community development districts are required to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by such districts. The law specifically provides that this information shall be made available to all persons currently residing within the District and to all prospective District residents. The following information describing the District and the assessments, fees and charges that may be levied within the District to pay for certain community infrastructure is provided to fulfill this statutory requirement.

**What is the District and how is it governed?**

The District is an independent special taxing district, created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes* (the “**Act**”), and established by Ordinance No. 2022-051, enacted by the Board of County Commissioners of Polk County, Florida on July 5, 2022, which became effective on July 8, 2022, as amended by Ordinance No. 2024-006, effective January 24, 2024 (together, the “**Ordinance**”), as previously approved and consented to by the City Commission of the City of Haines City, Florida, pursuant to Resolution No. 21-1612, dated October 21, 2021. The District encompasses approximately 779 acres of land, more or less, located partially within unincorporated Polk County (the “**County**”), and the City of Haines City, Florida (the “**City**”). As a local unit of special-purpose government, the District provides an alternative means for planning, financing, constructing, operating and maintaining various public improvements and community facilities within its jurisdiction.

The District is governed by a five-member Board of Supervisors, the members of which must be residents of the State and citizens of the United States. Within ninety (90) days of appointment of the initial board, members were elected on an at-large basis by the owners of property within the District, each landowner being entitled to one vote for each acre of land with fractions thereof rounded upward to the nearest whole number. Elections are then held every two years in November. Commencing when six (6) years after the initial appointment of Supervisors have passed and the District has attained a minimum of two hundred and fifty (250) qualified

electors, Supervisors whose terms are expiring will begin to be elected by qualified electors of the District. A “qualified elector” in this instance is any person at least eighteen (18) years of age who is a citizen of the United States, a legal resident of Florida and of the District, and who is also registered with the Supervisor of Elections to vote in Polk County. Notwithstanding the foregoing, if at any time the Board proposes to exercise its ad valorem taxing power, it shall, prior to the exercise of such power, call an election at which all members of the Board shall be elected by qualified electors of the District.

Board meetings are publicly noticed and conducted in a public forum in which public participation is permitted. Consistent with Florida’s public records laws, the records of the District are available for public inspection during normal business hours. Elected members of the Board are similarly bound by the State’s open meetings law and are generally subject to the same disclosure requirements as other elected officials under the State’s ethics laws.

**What infrastructure improvements does the District provide  
and how are the improvements funded?**

The District is comprised of approximately 779 acres of land. The legal description of the lands encompassed within the District is attached hereto as Exhibit “A.” The public infrastructure necessary to support the District’s development program includes, but is not limited to, stormwater management facilities, roadways, water and wastewater facilities, off-site improvements, amenities and parks, underground electric, street lighting, entry features, landscape, irrigation, and other improvements authorized by Chapter 190, *Florida Statutes*. These infrastructure improvements are more fully detailed below. To plan the infrastructure improvements necessary for the District, the District adopted the *Crosswinds East Community Development District Engineer’s Report*, dated July 12, 2022, as amended by the *Crosswinds East Community Development District Amended Master Engineer’s Report*, dated December 20, 2023, as supplemented by the *Supplementary Engineer’s Report*, dated July 24, 2024, which together details all of the improvements contemplated for the completion of the infrastructure of the District (together, the “**Engineer’s Report**” and the improvements described therein, the “**Capital Improvement Plan**” or “**CIP**”). Copies of the Engineer’s Report are available for review in the District’s public records.

These public infrastructure improvements have been and will be funded by the District’s sale of bonds. On September 16, 2022, the Circuit Court for the Tenth Judicial Circuit, in and for Polk County, entered a Final Judgment validating the District’s ability to issue an aggregate principal amount not to exceed \$170,000,000 in Special Assessment Bonds for infrastructure needs of the District.

On February 29, 2024, the District issued a series of bonds for purposes of financing the construction and acquisition costs of infrastructure for a portion of the Capital Improvement Plan (the “**Assessment Area One Project**”). On that date, the District issued its Crosswinds East Community Development District Special Assessment Bonds, Series 2024 (Assessment Area One Project), in the principal amount of \$25,785,000 (the “**Assessment Area One Bonds**”).

On August 29, 2024, the District issued a series of bonds for purposes of financing the construction and acquisition costs of infrastructure for a portion of the Capital Improvement Plan (the “**Assessment Area Two Project**” and together with the Assessment Area One Project, the “**Projects**”). On that date, the District issued its Crosswinds East Community Development District Special Assessment Bonds, Series 2024 (Assessment Area Two Project), in the principal amount of \$6,400,000 (the “**Assessment Area Two Bonds**” and together with the Assessment Area One Bonds, the “**Bonds**”).

### **Stormwater Management Facilities**

Stormwater management facilities consisting of storm conveyance systems and retention/detention ponds are contained within the District boundaries. Stormwater will be discharged via roadway curb and gutter and storm inlets. Storm culverts convey the runoff into the proposed retention ponds for water quality treatment and attenuation. The proposed stormwater systems will utilize dry retention and wet retention for biological pollutant assimilation to achieve water quality treatment. The design criteria for the District’s stormwater treatment systems are regulated by the County and SWFWMD.

### **Public Roadways**

The proposed public roadway sections consisting of asphalt and with Miami curbs or Type F curb and gutter on both sides of 22-foot roadways with 50-foot right-of-way, 40-foot roadways (entrance streets) with 80-foot right-of-way, and 24-foot roadways with 110-foot right-of-way.

The proposed roadway sections will consist of stabilized subgrade, a lime rock, crushed concrete, or cement-treated base, and asphalt type roadway wearing surface. The proposed curb is to be 2-feet wide and placed along the edge of the proposed roadway section for purposes of protecting the integrity of the pavement and to provide stormwater runoff conveyance to the proposed stormwater inlets.

The proposed roadways will also require signage and pavement markings within the public rights-of-way, as well as street signs depicting street name identifications and addressing, which will be utilized by the residents and public. As stated above, the District is anticipated to own, operate, and maintain all roadways within the District, including sidewalks in the right-of-way and storm drainage collection systems.

### **Water and Wastewater Facilities**

A potable drinking water system inclusive of a water main, gate valves, fire hydrants, and appurtenances will be installed. The City of Haines City will be the water service provider. The water system will be designed to provide an equally distributed system that provides redundancy to the system. These facilities will be installed within the proposed public rights-of-way and will provide potable drinking water (domestic) and fire protection services to serve the entire District.

A domestic wastewater collection system inclusive of gravity sanitary sewer mains and sewer laterals will be installed. The gravity sanitary sewer mains will be a minimum of eight (8)-inch diameter PVC pipe systems. The gravity sanitary sewer lines will be placed inside of the

proposed public rights-of-way, under the proposed paved roadways. Sewer laterals will branch off from these sewer lines to serve the development. Lift stations are included within the CIP. Flow from the lift stations shall be connected to a proposed force main that will pump to an existing force main that will connect to Haines City's wastewater treatment facility. No water or sewer laterals will be placed within private lots or private property.

Haines City will provide the reclaimed water to be used for all irrigation within the District. The reclaimed water will be funded by the District and installed onsite within the roadways to provide for irrigation within the public right-of-way and other areas with irrigation needs. Any water, sewer, or reclaim water pipes or facilities placed on private property will not be publicly funded.

### **Off-Site Improvements**

The District will provide funding for the anticipated turn lanes, to be dedicated by the District and subsequently owned by the County, at the development entrances. The site construction activities associated with the CIP are anticipated to be completed in four (4) years. Upon completion, the required inspections will be performed, and final certifications of completion will be obtained from the County, SWFWMD, and FDEP (water distribution and wastewater collection systems).

### **Amenities and Parks**

The District will provide funding for an amenity center to include the following: parking areas, restroom facilities, pool, all-purpose playfields, and walking trails between the phases and villages to provide connectivity to the various amenity centers within the District. In addition, there will be passive parks throughout the development, which will include benches and walking trails.

### **Electric and Lighting**

The electric distribution system throughout the District is currently planned to be underground. The District presently intends to fund and construct the incremental cost of undergrounding of the electric conduits, transformer/cabinet pads, and electric manholes required by Duke Energy ("Duke"). The District will retain ownership of the electric distribution system, which will be maintained by Duke after the dedication to the District, with Duke providing underground electrical service to the development.

### **Entry Feature, Landscaping, and Irrigation**

Landscaping, irrigation, entry features, and walls at the entrances and along the outside boundary of the development will be provided by the District. Landscaping for the roadways will consist of sod, perennial flowers, shrubs, ground cover, and trees for the internal roadways within the District. Perimeter fencing will be provided at the site entrances and perimeters.



## **Assessments, Fees and Charges**

A portion of the master infrastructure improvements of the Projects, identified in the District's Capital Improvement Plan, were financed by the District from the proceeds of the sale of its Bonds, respectively. The amortization schedules for the Bonds are available in the District's public records. The annual debt service obligations of the District must be defrayed by annual assessments on benefited property. Copies of the District's *Master Assessment Methodology for Crosswinds East Community Development District*, dated July 13, 2022, as supplemented by that *Supplemental Assessment Methodology for Assessment Area One*, dated February 13, 2024, and the *Supplemental Assessment Methodology for Assessment Area Two*, dated August 15, 2024 (together, the "**Assessment Report**"), are available for review in the District's public records.

The Assessment Area One Bonds and associated interest are payable solely from and secured by non-ad valorem special assessments levied against those lands within the District that benefit from the design, construction, and/or acquisition and operation of the District's Assessment Area One Project (the "**Assessment Area One Special Assessments**"). The Assessment Area One Special Assessments will be levied initially on 1, 316 single-family and townhome lots, consisting of approximately 230.39 acres containing: i) Crosswinds Single-Family Phases 1A, 1B, and 1C, planned for 786 single-family lots, and Crosswinds Townhomes Phase 1, planned for 222 townhome lots; and ii) The Grove, containing 308 platted townhome lots (together, the "**Assessment Area One Lands**"). The Assessment Area One Special Assessments are typically billed in the same manner as are county ad valorem taxes but may be billed directly by the District. The Assessment Area One Special Assessments are levied in accordance with the District's Assessment Report and represent an allocation of the costs of the Assessment Area One Project to those lands within the District benefiting from the Assessment Area One Project.

The Assessment Area Two Bonds and associated interest are payable solely from and secured by non-ad valorem special assessments levied against those lands within the District that benefit from the design, construction, and/or acquisition and operation of the District's Assessment Area Two Project (the "**Assessment Area Two Special Assessments**"). The Assessment Area Two Special Assessments will be levied initially on 220 single-family lots, located on approximately 45.10 acres, more or less within Phase 2C of the District (the "**Assessment Area Two Lands**"). The Assessment Area Two Special Assessments are typically billed in the same manner as are county ad valorem taxes but may be billed directly by the District. The Assessment Area Two Special Assessments are levied in accordance with the District's Assessment Report and represent an allocation of the costs of the Assessment Area Two Project to those lands within the District benefiting from the Assessment Area Two Project.

The Assessment Area One Special Assessments and the Assessment Area Two Special Assessments described above exclude any operations and maintenance assessments ("**O&M Assessments**"), which may be determined and calculated annually by the District's Board of Supervisors and are levied against all benefitted lands in the District. A detailed description of all costs and allocations which result in the formulation of assessments, fees, and charges is available for public inspection upon request.

The Capital Improvement Plan and financing plan of the District as presented herein reflect the District's current intentions, and the District expressly reserves the right in its sole discretion

to change those plans at any time. Additionally, the District may undertake the construction, reconstruction, acquisition, or installation of future improvements and facilities, which may be financed by bonds, notes, or other methods authorized by Chapter 190, *Florida Statutes*.

### **Method of Collection**

The District's Special Assessments and/or O&M Assessments may appear on that portion of the annual Polk County Tax Notice entitled "non-ad valorem assessments," and will be collected by the Polk County Tax Collector in the same manner as county ad valorem taxes. Each property owner must pay both ad valorem and non-ad valorem assessments at the same time. Property owners will, however, be entitled to the same discounts as provided for ad valorem taxes. **As with any tax notice, if all taxes and assessments due are not paid within the prescribed time limit, the tax collector is required to sell tax certificates which, if not timely redeemed, may result in the loss of title to the property. The District may also elect to collect the assessment directly.**

This description of the Crosswinds East Community Development District's operation, services and financing structure is intended to provide assistance to landowners and purchasers concerning the important role that the District plays in providing maintenance and infrastructure improvements essential to the use and development of this community. If you have any questions or would simply like additional information about the District, please write to or call the: District Manager, Crosswinds East Community Development District, 219 E. Livingston Street, Orlando, Florida 32801 or call (407) 841-5524.

The information provided herein is a good faith effort to accurately and fully disclose information regarding the public financing and maintenance of improvements to real property undertaken by the District and should only be relied upon as such. The information contained herein is, and can only be, a status summary of the District's public financing and maintenance activities and is subject to supplementation and clarification from the actual documents and other sources from which this information is derived. In addition, the information contained herein may be subject to change over time, in the due course of the District's activities and in accordance with Florida law. Prospective and current residents and other members of the public should seek confirmation and/or additional information from the District Manager's office with regard to any questions or points of interest raised by the information presented herein.

*[SIGNATURES SET FORTH ON THE FOLLOWING PAGE]*

**IN WITNESS WHEREOF**, this Amended and Restated Disclosure of Public Financing and Maintenance of Improvements to Real Property Undertaken has been approved and executed as of the 25<sup>th</sup> day of September 2024, and recorded in the Official Records of Polk County, Florida.

**CROSSWINDS EAST  
COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Warren K. (Rennie) Heath II  
Chairperson, Board of Supervisors

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Print Name  
Address: 346 East Central Ave  
Winter Haven Florida 33880

\_\_\_\_\_  
Print Name  
Address: 346 East Central Ave  
Winter Haven Florida 33880

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this \_\_\_\_ day of September 2024, by Warren K. (Rennie) Heath II, as Chairperson of the Board of Supervisors of the Crosswinds East Community Development District.

[notary seal]

\_\_\_\_\_  
(Official Notary Signature)  
Name: \_\_\_\_\_  
Personally Known \_\_\_\_\_  
OR Produced Identification \_\_\_\_\_  
Type of Identification \_\_\_\_\_

## EXHIBIT A

### CROSSWINDS EAST CDD - LEGAL DESCRIPTION

A PORTION OF SECTIONS 11, 14, 22, 23 AND 24, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF SAID SECTION 14; THENCE S00°44'54"E, ALONG THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 24, A DISTANCE OF 1338.59 FEET TO A POINT ON THE SOUTH LINE OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 14; THENCE S89°46'43"W ALONG SAID SOUTH LINE, A DISTANCE OF 661.47 FEET TO A POINT ON THE WEST LINE OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 14; THENCE N00°40'15"W, ALONG SAID WEST LINE, A DISTANCE OF 430.01 FEET; THENCE DEPARTING SAID WEST LINE, RUN S89°46'43"W, A DISTANCE OF 500.02 FEET; THENCE S00°40'15"E, A DISTANCE OF 430.01 FEET TO A POINT ON THE SOUTH LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 14; THENCE N89°46'43"E, ALONG SAID SOUTH LINE, A DISTANCE OF 169.28 FEET; THENCE DEPARTING SAID SOUTH LINE, RUN S00°37'55"E, A DISTANCE OF 1331.21 FEET TO A POINT ON THE NORTH LINE OF THE NORTH 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 14; THENCE S89°47'52"E, ALONG SAID NORTH LINE, A DISTANCE OF 663.34 FEET; THENCE DEPARTING SAID NORTH LINE, RUN S00°26'51"E, A DISTANCE OF 659.30 FEET TO A POINT ON THE SOUTH LINE OF THE NORTH 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 14; THENCE N89°47'03"W, ALONG SAID SOUTH LINE, A DISTANCE OF 332.12 FEET; THENCE DEPARTING SAID SOUTH LINE, RUN S00°24'31"E, A DISTANCE OF 329.61 FEET; THENCE N89°46'39"W, A DISTANCE OF 1329.37 FEET; THENCE N00°15'11"W, A DISTANCE OF 988.33 FEET TO A POINT ON THE SOUTH LINE OF THE NORTHEAST 1/4 OF SAID SECTION 14; THENCE N89°47'52"W, ALONG SAID SOUTH LINE, A DISTANCE OF 663.34 FEET TO A POINT ON THE CENTER CORNER OF SAID SECTION 14; THENCE N00°26'06"W, ALONG THE WEST LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 14, A DISTANCE OF 659.46 FEET TO A POINT ON THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 14; THENCE S89°40'32"W, ALONG SAID NORTH LINE, A DISTANCE OF 995.48 FEET; THENCE DEPARTING SAID NORTH LINE, RUN S00°16'25"E, A DISTANCE OF 657.56 FEET TO A POINT ON THE SOUTH LINE OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 14; THENCE N89°47'05"E, ALONG SAID SOUTH LINE, A DISTANCE OF 332.45 FEET TO A POINT ON THE EAST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 14; THENCE S00°07'53"E, ALONG SAID EAST LINE, A DISTANCE OF 1314.71 FEET TO A POINT ON THE EAST LINE OF THE WEST 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 14; THENCE S00°07'53"E, ALONG SAID EAST LINE, A DISTANCE OF 1314.71 FEET TO A POINT ON THE NORTH

LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 23; THENCE S89°44'38"E, ALONG SAID NORTH LINE, A DISTANCE OF 666.92 FEET TO A POINT ON THE EAST LINE OF THE NORTHWEST 1/4 OF SAID SECTION 23; THENCE S00°01'09"E, ALONG SAID EAST LINE, A DISTANCE OF 1314.06 FEET TO A POINT ON THE NORTH LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 23; THENCE S89°52'19"E, ALONG SAID NORTH LINE, A DISTANCE OF 1331.72 FEET TO A POINT ON THE WEST LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 23; THENCE N00°04'25"E, ALONG SAID WEST LINE, A DISTANCE OF 605.42 FEET; THENCE DEPARTING SAID WEST LINE, RUN S89°48'46"E, A DISTANCE OF 666.35 FEET TO A POINT ON THE EAST LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 23; THENCE S00°07'14"W, ALONG SAID EAST LINE, A DISTANCE OF 639.73 FEET; THENCE DEPARTING SAID EAST LINE, RUN S89°58'29"E, A DISTANCE OF 1322.62 FEET TO A POINT ON THE EAST LINE OF THE WEST 1/2 OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 24; THENCE S00°07'29"W, ALONG SAID EAST LINE, A DISTANCE OF 979.45 FEET; THENCE DEPARTING SAID EAST LINE, RUN N90°00'00"W, A DISTANCE OF 179.66 FEET; THENCE S00°00'00"E, A DISTANCE OF 35.29 FEET; THENCE N90°00'00"W, A DISTANCE OF 208.71 FEET; THENCE S00°00'00"E, A DISTANCE OF 258.71 FEET TO A POINT ON THE NORTH LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 24; THENCE S89°53'02"W, ALONG SAID NORTH LINE, A DISTANCE OF 270.00 FEET TO THE SOUTH LINE OF THE NORTHEAST 1/4 OF SAID SECTION 23; THENCE S89°59'58"W, ALONG SAID SOUTH LINE OF THE NORTHEAST 1/4 OF SAID SECTION 23, A DISTANCE OF 2659.17 FEET TO A POINT ON THE EAST LINE OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23; THENCE S00°02'24"E, ALONG SAID EAST LINE, A DISTANCE OF 1313.41 FEET TO A POINT ON THE SOUTH LINE OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23; THENCE S89°52'56"W, ALONG SAID SOUTH LINE, A DISTANCE OF 1327.18 FEET TO A POINT ON THE SOUTH LINE OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23; THENCE S89°52'56"W, ALONG SAID SOUTH LINE, A DISTANCE OF 663.59 FEET TO A POINT ON THE EAST LINE OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23; THENCE ALONG THE EAST, SOUTH AND WEST LINE OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23 THE FOLLOWING THREE (3) COURSES AND DISTANCES; S00°12'04"E, A DISTANCE OF 658.75 FEET; THENCE S89°49'20"W, A DISTANCE OF 662.97 FEET; THENCE N00°15'17"W, A DISTANCE OF 659.43 FEET TO A POINT ON THE WEST LINE OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23; THENCE N00°15'17"W, ALONG SAID WEST LINE, A DISTANCE OF 659.43 FEET; THENCE DEPARTING SAID WEST LINE, RUN N89°56'27"E, A DISTANCE OF 20.00 FEET; THENCE N00°15'17"W, A DISTANCE OF 459.41 FEET; THENCE N89°59'58"E, A DISTANCE OF 195.00 FEET; THENCE N00°15'17"W, A DISTANCE OF 200.00 FEET TO A POINT ON THE SOUTH LINE OF THE NORTHWEST 1/4 OF SAID SECTION 23; THENCE S89°59'58"W, ALONG SAID SOUTH LINE, A DISTANCE OF 215.00 FEET TO A POINT ON THE WEST LINE OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 23; THENCE N00°12'03"W, ALONG SAID WEST LINE, A DISTANCE OF 25.00 FEET; THENCE DEPARTING SAID WEST LINE, RUN S89°30'49"W, A DISTANCE OF 1322.88 FEET TO A POINT ON THE WEST LINE OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 22; THENCE N00°08'15"W, ALONG SAID WEST

LINE, A DISTANCE OF 635.08 FEET; THENCE DEPARTING SAID WEST LINE, RUN S89°30'57"W, A DISTANCE OF 330.41 FEET; THENCE N00°06'37"W, A DISTANCE OF 660.09 FEET TO A POINT ON THE SOUTH LINE OF THE NORTH 1/2 OF THE NORTHEAST 1/4 OF SAID SECTION 22; THENCE N89°31'06"E, ALONG SAID SOUTH LINE, A DISTANCE OF 990.93 FEET TO A POINT ON THE WEST LINE OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 22; THENCE ALONG THE WEST, SOUTH AND EAST LINE OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 22 THE FOLLOWING THREE (3) COURSES AND DISTANCES: S00°09'52"E, A DISTANCE OF 660.05 FEET; THENCE N89°30'57"E, A DISTANCE OF 661.04 FEET; THENCE N00°12'03"W, A DISTANCE OF 660.02 FEET TO A POINT ON THE NORTH LINE OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 23; THENCE S89°52'19"E, ALONG SAID NORTH LINE, A DISTANCE OF 1331.75 FEET TO A POINT ON THE WEST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 23; THENCE N00°06'37"W, ALONG SAID WEST LINE, A DISTANCE OF 1317.04 FEET TO A POINT ON THE SOUTH LINE OF THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 14; THENCE N89°44'38"W, ALONG SAID SOUTH LINE, A DISTANCE OF 1333.85 FEET TO A POINT ON THE WEST LINE OF THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 14; THENCE N00°00'04"E, ALONG SAID WEST LINE, A DISTANCE OF 653.24 FEET TO A POINT ON THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 14; THENCE S89°51'42"E, ALONG SAID NORTH LINE, A DISTANCE OF 333.21 FEET; THENCE DEPARTING SAID NORTH LINE, RUN N00°01'16"W, A DISTANCE OF 653.93 FEET TO A POINT ON THE SOUTH LINE OF THE SOUTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 14; THENCE S89°58'46"E, ALONG SAID SOUTH LINE, A DISTANCE OF 665.84 FEET; THENCE DEPARTING SAID SOUTH LINE, RUN N00°03'52"W, A DISTANCE OF 655.30 FEET TO A POINT ON THE SOUTH LINE OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 14; THENCE S89°54'10"W, ALONG SAID SOUTH LINE, A DISTANCE OF 998.04 FEET TO A POINT ON THE WEST LINE OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 14; THENCE N00°00'04"E, ALONG SAID WEST LINE, A DISTANCE OF 653.24 FEET TO A POINT ON THE WEST LINE OF THE NORTHWEST 1/4 OF SAID SECTION 14; THENCE N00°00'07"W, ALONG SAID WEST LINE, A DISTANCE OF 1963.24 FEET; THENCE DEPARTING SAID WEST LINE, RUN N90°00'00"E, A DISTANCE OF 330.58 FEET; THENCE S00°03'26"E, A DISTANCE OF 651.91 FEET TO A POINT ON THE SOUTH LINE OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 14; THENCE N89°33'58"E, ALONG SAID SOUTH LINE, A DISTANCE OF 993.63 FEET TO A POINT ON THE EAST LINE OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 14; THENCE N00°13'11"W, ALONG SAID EAST LINE, A DISTANCE OF 656.93 FEET; THENCE DEPARTING SAID EAST LINE, RUN N89°27'23"E, A DISTANCE OF 330.59 FEET; THENCE N00°16'25"W, A DISTANCE OF 657.56 FEET TO A POINT ON THE NORTH LINE OF THE NORTHWEST 1/4 OF SAID SECTION 14; THENCE S89°20'46"W, ALONG SAID NORTH LINE, A DISTANCE OF 659.96 FEET; THENCE DEPARTING SAID NORTH LINE, RUN N00°08'05"W, A DISTANCE OF 661.78 FEET; THENCE N89°23'12"E, A DISTANCE OF 330.08 FEET TO A POINT ON THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 11; THENCE N89°23'12"E,

ALONG SAID NORTH LINE, A DISTANCE OF 1320.33 FEET TO A POINT ON THE WEST LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 11; THENCE N00°05'18"W, ALONG SAID WEST LINE, A DISTANCE OF 1981.85 FEET TO A POINT ON THE NORTH LINE OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 11; THENCE N89°29'24"E, ALONG SAID NORTH LINE, A DISTANCE OF 331.10 FEET; THENCE DEPARTING SAID NORTH LINE, RUN S00°03'37"E, A DISTANCE OF 1320.84 FEET TO A POINT ON THE NORTH LINE OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 11; THENCE N89°25'18"E, ALONG SAID NORTH LINE, A DISTANCE OF 330.46 FEET TO A POINT ON THE EAST LINE OF THE OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 11; THENCE S00°01'47"E, ALONG SAID EAST LINE, A DISTANCE OF 660.23 FEET TO A POINT ON THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 11; THENCE N89°23'14"E, ALONG SAID NORTH LINE, A DISTANCE OF 430.30 FEET; THENCE DEPARTING SAID NORTH LINE, RUN S00°01'25"W, A DISTANCE OF 659.97 FEET TO A POINT ON THE NORTH LINE OF THE NORTHEAST 1/4 OF SAID SECTION 11; THENCE N89°21'10"E, ALONG SAID NORTH LINE, A DISTANCE OF 1440.10 FEET; THENCE DEPARTING SAID NORTH LINE, RUN N00°01'25"E, A DISTANCE OF 659.11 FEET TO A POINT ON THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 11; THENCE N89°23'14"E, ALONG SAID NORTH LINE, A DISTANCE OF 110.50 FEET TO A POINT ON THE EAST LINE OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 11; THENCE S00°08'08"W, ALONG SAID EAST LINE, A DISTANCE OF 659.06 FEET TO THE POINT OF BEGINNING.

CONTAINING 33,948,903 SQUARE FEET OR 779 ACRES MORE OR LESS.

## SECTION VI



**RESOLUTION NO. 2024-14**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT RATIFYING, CONFIRMING, AND APPROVING THE ACTIONS OF THE CHAIRPERSON, VICE CHAIRPERSON, SECRETARY, ASSISTANT SECRETARIES, AND ALL DISTRICT STAFF REGARDING THE SALE AND CLOSING OF \$6,400,000 CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2024 (ASSESSMENT AREA TWO PROJECT); PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING 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*, located partially within the City of Haines City, Florida and partially within unincorporated Polk County; and

**WHEREAS**, the District previously adopted Resolution Nos. 2022-26 and 2024-04 on July 13, 2022 and May 22, 2024, respectively (collectively, the “**Bond Resolution**”), authorizing the issuance of its Crosswinds East Community Development District \$6,400,000 Special Assessment Bonds, Series 2024 (Assessment Area Two Project) (the “**Assessment Area Two Bonds**” or the “**Bonds**”), for the purpose of financing the acquisition and/or construction of all or a portion of the public infrastructure necessary for Phase 2C of the District (the “**Assessment Area Two Project**”), as described in the *Crosswinds East Community Development District Engineer’s Report*, dated July 12, 2022, as amended by the *Crosswinds East Community Development District Amended Master Engineer’s Report*, dated December 20, 2023, as supplemented by the *Crosswinds East Supplementary Engineer’s Report*, dated July 24, 2024 (together, the “**Engineer’s Report**”); and

**WHEREAS**, the District closed on the issuance of the Assessment Area Two Bonds on August 29, 2024; and

**WHEREAS**, as prerequisites to the issuance of the Assessment Area Two Bonds, the Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and District staff including the District Manager, District Assessment Consultant, District Counsel and Bond Counsel (together, the “**District Staff**”) were required to execute and deliver various documents (together, the “**Closing Documents**”); and

**WHEREAS**, the District desires to ratify, confirm, and approve all actions of the District Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and District Staff in closing on the issuance of the Assessment Area Two Bonds.

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

**SECTION 1.** The issuance of the Assessment Area Two Bonds, the adoption of resolutions relating to such Bonds, and all actions taken in the furtherance of the closing on such Bonds, are hereby declared and affirmed as being in the best interests of the District and are hereby ratified, approved, and confirmed by the Board of Supervisors of the District.

**SECTION 2.** The actions of the Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and all District Staff in finalizing the closing and issuance of the Assessment Area Two Bonds, including the execution and delivery of the Closing Documents, and such other certifications or other documents required for the closing on the Assessment Area Two Bonds, are determined to be in accordance with the prior authorizations of the Board and are hereby ratified, approved, and confirmed in all respects.

**SECTION 3.** If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**SECTION 4.** This Resolution shall become effective upon its adoption.

**PASSED AND ADOPTED** this 25<sup>th</sup> day of September 2024.

ATTEST:

**CROSSWINDS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

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

## SECTION VII



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
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September 9, 2024

Board of Supervisors  
Crosswinds East Community Development District  
219 East Livingston Street  
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Crosswinds East Community Development District, Polk County, Florida ("the District") for the fiscal year ended September 30, 2024. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Crosswinds East Community Development District as of and for the fiscal year ended September 30, 2024. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2024 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

**Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

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

**IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.**

Our fee for these services will not exceed \$5,700 for the September 30, 2024 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Crosswinds East Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



---

Antonio J. Grau

**RESPONSE:**

This letter correctly sets forth the understanding of Crosswinds East Community Development District.

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

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**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**



## SECTION VIII

# SECTION C



# Crosswinds East CDD

## Field Management Report



September 25<sup>th</sup>, 2024

Joel Blanco

Field Manager

GMS

# Completed

## Landscape Review – Frontage and Common Areas



GMS staff has continued to review the landscaping throughout the district.



Magnolia trees have been planted on the end cap tracts towards the north of the community.



Both walking trail sections have been thoroughly edged.



Landscaping beds (median and frontage) have been detailed and look tidy.



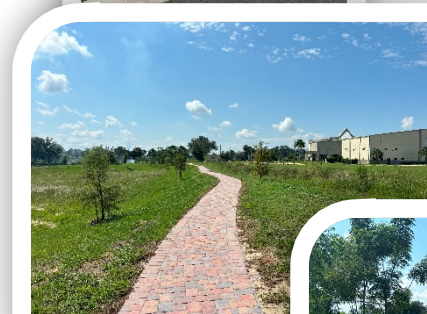
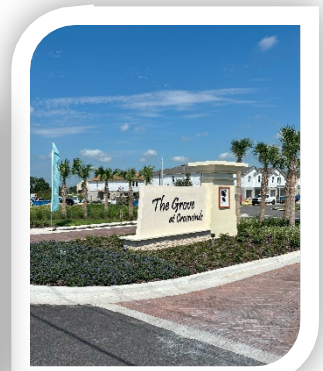
Perimeter wall on the east portion of the phase has been painted and completed.



Hill towards the northwest corner of the community has been serviced.



Attached is a





# Completed

## Dry Pond Review



GMS staff has continued to review the dry ponds throughout the district.



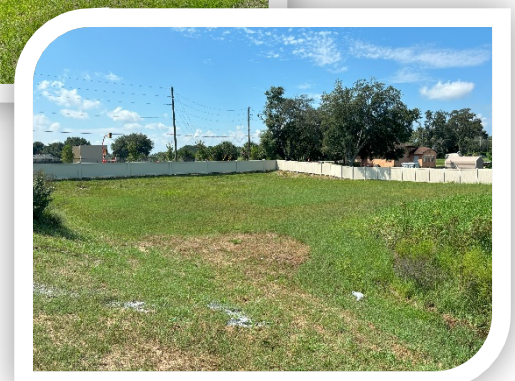
Landscaping surrounding the ponds have been included and maintained by the landscaping vendor during the one time mows schedule.



Trees have been installed on easement areas by the dry pond, notably on Tract B by the lift station and along the west, walking trail.



Attached is a proposal for aquatic maintenance at both



# Conclusion

For any questions or comments regarding the above information, please contact me by phone at 786-238-9473, or by email at [jblanco@gmscfl.com](mailto:jblanco@gmscfl.com). Thank you.

Respectfully,  
Joel Blanco

# SECTION 1

ESTIMATE

Aquatic Weed Management, Inc.  
PO Box 1259  
Haines City, FL 33845

WATERWEED1@AOL.COM  
+1 (863) 412-1919



Bill to  
Crosswinds East CDD  
3879 King Hill Dr  
Haines City, FL 33844

Estimate details  
Estimate no.: 1494  
Estimate date: 09/19/2024

| #  | Date | Product or service | Description   | Qty | Rate     | Amount   |
|----|------|--------------------|---|-----|----------|----------|
| 1. |      | Scope of Work      | Monthly pond maintenance on two dry ponds controlling all vegetation to the mow line. | 1   | \$200.00 | \$200.00 |

Total \$200.00

Note to customer  
Thank you for your business!

Accepted date

Accepted by



## SECTION 2

| Crosswinds East CDD Landscape Fee Summary |  |  |  |  |  |  |  |           |  |
|---|--|--|--|--|--|--|--|-----------|--|
| Contractor:                               | Prince and Sons, Inc.  |  |  |  |  |  |  | Property: | Crosswinds East CDD  |
| Address:                                  | 200 south F St.  |  |  |  |  |  |  | Address:  | 219 E. Livingston St.                                      |
|   | Haines City, FL 33844  |  |  |  |  |  |  |           | Orlando,<br>Florida,<br>32801                              |
| Phone:                                    | 863-422-5207   |  |  |  |  |  |  | Phone:    | 786-238-9473   |
| Fax:                                      |  |  |  |  |  |  |  |           |  |
| Contact:                                  | Lucas Martin   |  |  |  |  |  |  | Contact:  | Joel Blanco  |
| Email:                                    | <a href="mailto:lmartin@princeandsonsincl.com">lmartin@princeandsonsincl.com</a> |  |  |  |  |  |  | Email:    | <a href="mailto:jblanco@gmscfl.com">jblanco@gmscfl.com</a> |

[illegible]

# SECTION D

# SECTION 1

# Crosswinds East Community Development District

## Summary of Checks

August 19, 2024 to September 14, 2024

| Bank         | Date    | Check No.'s | Amount                 |
|--------------|---------|-------------|------------------------|
| General Fund | 8/19/24 | 140         | \$ 50,563.99           |
|              | 8/22/24 | 141-147     | \$ 4,084,492.45        |
|              | 8/28/24 | 148-149     | \$ 8,658.00            |
|              | 8/29/24 | 150-157     | \$ 2,178,256.87        |
|              | 9/5/24  | 158-162     | \$ 218,061.85          |
|              | 9/6/24  | 163-165     | \$ 600.00              |
|              | 9/11/24 | 166-167     | \$ 65,783.05           |
|              | 9/12/24 | 168-169     | \$ 29,546.00           |
|              |         |             | <b>\$ 6,635,962.21</b> |

| CHECK<br>DATE | VEND# | .....INVOICE.....<br>DATE INVOICE | ...EXPENSED TO...<br>YRMO DPT ACCT# SUB SUBCLASS        | VENDOR NAME                         | STATUS | AMOUNT       | ....CHECK....<br>AMOUNT # |
|---------------|-------|-----------------------------------|---|-------------------------------------|--------|--------------|---------------------------|
| 8/19/24       | 00024 | 7/23/24                           | DEDUCTMA 202408 300-20700-10200<br>031 CW FR#1          | FORTILINE WATERWORKS                | *      | 50,563.99    | 50,563.99 000140          |
| 8/22/24       | 00026 | 7/31/24                           | CHANGEOR 202408 300-20700-10200<br>031 CW FR#2          | ATLANTIC TNG, LLC                   | *      | 18,537.00    | 18,537.00 000141          |
| 8/22/24       | 00027 | 7/31/24                           | CHANGEOR 202408 300-20700-10200<br>031 CW FR#2          | FLORIDA SOIL CEMENT CO., LLC        | *      | 49,005.00    | 49,005.00 000142          |
| 8/22/24       | 00024 | 7/31/24                           | CHANGEOR 202408 300-20700-10200<br>031 CW FR#2          | FORTILINE WATERWORKS                | *      | 307,699.60   | 397,688.60 000143         |
|               |       | 8/02/24                           | DEDUCTMA 202408 300-20700-10200<br>031 CW FR#2          |                                     | *      | 89,989.00    |                           |
| 8/22/24       | 00025 | 6/24/24                           | 2208.01 202408 300-20700-10200<br>031 GR FR#12          | FURR,WEGMAN & BANK ARCHITECTS, P.A. | *      | 1,000.00     | 1,000.00 000144           |
| 8/22/24       | 00029 | 7/10/24                           | 1018925 202408 300-20700-10200<br>031 CW FR#2           | HARRIS CIVIL ENGINEERS, LLC         | *      | 95,929.98    | 95,929.98 000145          |
| 8/22/24       | 00017 | 7/30/24                           | PAYAPP#7 202408 300-20700-10200<br>031 CW FR#2          | QGS DEVELOPMENT, INC.               | *      | 1,934,348.56 | 1,934,348.56 000146       |
| 8/22/24       | 00028 | 7/31/24                           | PAYREQ#6 202408 300-20700-10200<br>031 CW FR#2          | THE KEARNEY COMPANIES, LLC          | *      | 1,587,983.31 | 1,587,983.31 000147       |
| 8/28/24       | 00002 | 8/19/24                           | 24434 202408 300-15500-10000<br>FY 25 INSURANCE POLICY  | EGIS INSURANCE & RISK ADVISORS      | *      | 5,408.00     | 5,408.00 000148           |
| 8/28/24       | 00032 | 7/07/24                           | 13338 202407 320-53800-46200<br>CLEAN UP TRASH & 1X MOW | PRINCE & SONS, INC                  | *      | 3,250.00     | 3,250.00 000149           |
| 8/29/24       | 00018 | 7/31/24                           | 022262 202408 300-20700-10200<br>031 GR FR#13           | ABSOLUTE ENGINEERING, INC.          | *      | 47,510.74    | 47,510.74 000150          |

CRSW CROSSWINDS EAS KCOSTA

| CHECK<br>DATE | VEND# | .....INVOICE.....<br>DATE INVOICE | ...EXPENSED TO...<br>YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME                        | STATUS | AMOUNT       | ....CHECK....<br>AMOUNT # |
|---------------|-------|-----------------------------------|--|------------------------------------|--------|--------------|---------------------------|
| 8/29/24       | 00026 | 8/02/24                           | CHANGEOR 202408 300-20700-10200<br>031 CW FR#3   |                                    | *      | 70,372.00    |                           |
|               |       | 8/12/24                           | CHANGEOR 202408 300-20700-10200<br>031 CW FR#3   |                                    | *      | 46,092.00    |                           |
|               |       |                                   |  | ATLANTIC TNG, LLC                  |        |              | 116,464.00 000151         |
| 8/29/24       | 00011 | 7/26/24                           | 22415683 202408 300-20700-10200<br>031 CW FR#3   |                                    | *      | 2,560.00     |                           |
|               |       |                                   |  | DEWBERRY ENGINEERS, INC.           |        |              | 2,560.00 000152           |
| 8/29/24       | 00024 | 8/02/24                           | CHANGEOR 202408 300-20700-10200<br>031 CW FR#3   |                                    | *      | 217,703.20   |                           |
|               |       | 8/12/24                           | CHANGEOR 202408 300-20700-10200<br>031 CW FR#3   |                                    | *      | 67,046.40    |                           |
|               |       |                                   |  | FORTILINE WATERWORKS               |        |              | 284,749.60 000153         |
| 8/29/24       | 00030 | 8/02/24                           | CHANGEOR 202408 300-20700-10200<br>031 CW FR#3   |                                    | *      | 180,680.00   |                           |
|               |       | 8/12/24                           | CHANGEOR 202408 300-20700-10200<br>031 CW FR#3   |                                    | *      | 54,515.00    |                           |
|               |       |                                   |  | MACK INDUSTRIES, INC.              |        |              | 235,195.00 000154         |
| 8/29/24       | 00017 | 7/31/24                           | PAYAPP#2 202408 300-20700-10200<br>031 CW FR#3   |                                    | *      | 1,440,507.43 |                           |
|               |       |                                   |  | QGS DEVELOPMENT, INC.              |        |              | 1,440,507.43 000155       |
| 8/29/24       | 00031 | 7/31/24                           | 24-121-0 202408 300-20700-10200<br>031 CW FR#3   |                                    | *      | 1,010.00     |                           |
|               |       | 8/01/24                           | 240040-0 202408 300-20700-10200<br>031 CW FR#3   |                                    | *      | 7,826.10     |                           |
|               |       | 8/01/24                           | 240041-0 202408 300-20700-10200<br>031CW FR#3    |                                    | *      | 909.00       |                           |
|               |       |                                   |  | ROBERTS CONSULTING SERVICES, INC.  |        |              | 9,745.10 000156           |
| 8/29/24       | 00020 | 8/12/24                           | 11393 202408 300-20700-10200<br>031 GR FR#13     |                                    | *      | 41,525.00    |                           |
|               |       |                                   |  | STEWART & ASSOCIATES PROPERTY SVCS |        |              | 41,525.00 000157          |
| 9/05/24       | 00024 | 8/22/24                           | CHANGEOR 202408 300-20700-10200<br>031 CW FR#4   |                                    | *      | 800.00       |                           |
|               |       |                                   |  | FORTILINE WATERWORKS               |        |              | 800.00 000158             |
| 9/05/24       | 00029 | 8/14/24                           | 1019070 202408 300-20700-10200<br>031 CW FR#4    |                                    | *      | 94,203.08    |                           |
|               |       | 8/15/24                           | 1019093 202408 300-20700-10200<br>031 CW FR#4    |                                    | *      | 36,083.02    |                           |
|               |       |                                   |  | HARRIS CIVIL ENGINEERS, LLC        |        |              | 130,286.10 000159         |
|               |       |                                   |  | CRSW CROSSWINDS EAS KCOSTA         |        |              |                           |

| CHECK<br>DATE      | VEND# | .....INVOICE.....<br>DATE INVOICE           | ...EXPENSED TO...<br>YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME                        | STATUS | AMOUNT       | ....CHECK.....<br>AMOUNT # |
|--------------------|-------|---|--|------------------------------------|--------|--------------|----------------------------|
| 9/05/24            | 00013 | 8/15/24 10103<br>031 CW FR#4                | 202408 300-20700-10200                           | KILINSKI / VAN WYK, PLLC           | *      | 223.25       | 223.25 000160              |
| 9/05/24            | 00030 | 8/22/24 CHANGEOR<br>031 CW FR#4             | 202408 300-20700-10200                           | MACK INDUSTRIES, INC.              | *      | 36,456.00    | 36,456.00 000161           |
| 9/05/24            | 00019 | 8/19/24 1903<br>031 GR FR#14                | 202408 300-20700-10200                           | SIGNATURE PRIVACY WALLS OF FLORIDA | *      | 50,296.50    | 50,296.50 000162           |
| 9/06/24            | 00008 | 8/28/24 JS082820<br>SUPERVISOR FEES-8/28/24 | 202408 310-51300-11000                           | JESSICA SPENCER-PETRUCCI           | *      | 200.00       | 200.00 000163              |
| 9/06/24            | 00006 | 8/28/24 LS082820<br>SUPERVISOR FEES-8/28/24 | 202408 310-51300-11000                           | LAUREN SCHWENK                     | *      | 200.00       | 200.00 000164              |
| 9/06/24            | 00007 | 8/28/24 RH082820<br>SUPERVISOR FEES-8/28/24 | 202408 310-51300-11000                           | RENNIE HEATH                       | *      | 200.00       | 200.00 000165              |
| 9/11/24            | 00013 | 9/10/24 10217<br>ATTORNEY SVCS-AUG24        | 202408 310-51300-31500                           | KILINSKI / VAN WYK, PLLC           | *      | 2,276.60     | 2,276.60 000166            |
| 9/11/24            | 00033 | 9/09/24 5488<br>50% DEPOSIT FOR PROJECT     | 202409 300-53800-60000                           | LEGACY CONSTRUCTION SERVICES GROUP | *      | 63,506.45    | 63,506.45 000167           |
| 9/12/24            | 00026 | 8/22/24 CHANGEOR<br>031 CWE FR#5            | 202409 300-20700-10200                           | ATLANTIC TNG, LLC                  | *      | 25,478.00    | 25,478.00 000168           |
| 9/12/24            | 00024 | 8/22/24 CHANGEOR<br>031 CWE FR#5            | 202409 300-20700-10200                           | FORTILINE WATERWORKS               | *      | 4,068.00     | 4,068.00 000169            |
| TOTAL FOR BANK A   |       |   |  |                                    |        | 6,635,962.21 |                            |
| TOTAL FOR REGISTER |       |   |  |                                    |        | 6,635,962.21 |                            |

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## SECTION 2

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

***Unaudited Financial Reporting***  
***August 31, 2024***



# Table of Contents

|     |  |
|-----|--|
| 1   | <u>Balance Sheet</u>                     |
| 2-3 | <u>General Fund</u>                      |
| 4   | <u>Series 2024 Debt Service Fund</u>     |
| 5   | <u>Series 2024 Capital Projects Fund</u> |
| 6-7 | <u>Month to Month</u>                    |
| 8   | <u>Long Term Debt Report</u>             |

**Crosswinds East**  
**Community Development District**  
**Combined Balance Sheet**  
**August 31, 2024**

|   | General<br>Fund   | Debt Service<br>Fund | Capital Projects<br>Fund | Totals<br>Governmental Funds |
|---|-------------------|----------------------|--------------------------|------------------------------|
| <b>Assets:</b>                              |                   |                      |                          |                              |
| <u><b>Cash:</b></u>                         |                   |                      |                          |                              |
| Operating Account                           | \$ 360,012        | \$ -                 | \$ -                     | \$ 360,012                   |
| Due from Developer                          | \$ 163            | \$ -                 | \$ -                     | \$ 163                       |
| <u><b>Investments:</b></u>                  |                   |                      |                          |                              |
| Series 2024                                 |                   |                      |                          |                              |
| Construction                                | \$ -              | \$ -                 | \$ -                     | \$ -                         |
| Cost of Issuance                            | \$ -              | \$ -                 | \$ 108                   | \$ 108                       |
| Interest                                    | \$ -              | \$ -                 | \$ -                     | \$ -                         |
| Reserve                                     | \$ -              | \$ 1,783,400         | \$ -                     | \$ 1,783,400                 |
| Revenue                                     | \$ -              | \$ 39,249            | \$ -                     | \$ 39,249                    |
| Prepaid Expenses                            | \$ 5,408          | \$ -                 | \$ -                     | \$ 5,408                     |
| <b>Total Assets</b>                         | <b>\$ 365,583</b> | <b>\$ 1,822,649</b>  | <b>\$ 108</b>            | <b>\$ 2,188,340</b>          |
| <b>Liabilities:</b>                         |                   |                      |                          |                              |
| Accounts Payable                            | \$ 220,938        | \$ -                 | \$ -                     | \$ 220,938                   |
| Contracts Payable                           | \$ -              | \$ -                 | \$ -                     | \$ -                         |
| <b>Total Liabilities</b>                    | <b>\$ 220,938</b> | <b>\$ -</b>          | <b>\$ -</b>              | <b>\$ 220,938</b>            |
| <b>Fund Balance:</b>                        |                   |                      |                          |                              |
| Restricted For:                             |                   |                      |                          |                              |
| Debt Services - Series 2024                 | \$ -              | \$ 1,822,649         | \$ -                     | \$ 1,822,649                 |
| Capital Projects - Series 2024              | \$ -              | \$ -                 | \$ 108                   | \$ 108                       |
| Unassigned                                  | \$ 144,644        | \$ -                 | \$ -                     | \$ 144,644                   |
| <b>Total Fund Balances</b>                  | <b>\$ 144,644</b> | <b>\$ 1,822,649</b>  | <b>\$ 108</b>            | <b>\$ 1,967,401</b>          |
| <b>Total Liabilities &amp; Fund Balance</b> | <b>\$ 365,583</b> | <b>\$ 1,822,649</b>  | <b>\$ 108</b>            | <b>\$ 2,188,340</b>          |

**Crosswinds East**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending August 31, 2024**

|  | Adopted | Prorated Budget | Actual        |          |
|--|---------|-----------------|---------------|----------|
|  | Budget  | Thru 08/31/24   | Thru 08/31/24 | Variance |

**Revenues:**

|                                  |            |           |           |           |
|----------------------------------|------------|-----------|-----------|-----------|
| Boundary Amendment Contributions | \$ -       | \$ -      | \$ 2,640  | \$ 2,640  |
| Developer Contributions          | \$ 383,770 | \$ 80,000 | \$ 80,000 | \$ -      |
| Lot Closings                     | \$ -       | \$ -      | \$ 31,048 | \$ 31,048 |

|                       |                   |                  |                   |                  |
|-----------------------|-------------------|------------------|-------------------|------------------|
| <b>Total Revenues</b> | <b>\$ 383,770</b> | <b>\$ 80,000</b> | <b>\$ 113,688</b> | <b>\$ 33,688</b> |
|-----------------------|-------------------|------------------|-------------------|------------------|

**Expenditures:**

**General & Administrative:**

|                                |           |           |           |             |
|--------------------------------|-----------|-----------|-----------|-------------|
| Supervisor Fees                | \$ 12,000 | \$ 11,000 | \$ 7,600  | \$ 3,400    |
| Engineering                    | \$ 15,000 | \$ 13,750 | \$ 15,811 | \$ (2,061)  |
| Attorney                       | \$ 25,000 | \$ 25,000 | \$ 38,703 | \$ (13,703) |
| Annual Audit                   | \$ 4,000  | \$ 3,600  | \$ 3,600  | \$ -        |
| Assessment Administration      | \$ 5,000  | \$ 5,000  | \$ -      | \$ 5,000    |
| Arbitrage                      | \$ 450    | \$ 450    | \$ -      | \$ 450      |
| Dissemination                  | \$ 5,000  | \$ 4,583  | \$ 2,500  | \$ 2,083    |
| Trustee Fees                   | \$ 4,020  | \$ 4,020  | \$ -      | \$ 4,020    |
| Management Fees                | \$ 37,500 | \$ 34,375 | \$ 34,375 | \$ -        |
| Information Technology         | \$ 1,800  | \$ 1,650  | \$ 1,650  | \$ -        |
| Website Maintenance            | \$ 1,200  | \$ 1,100  | \$ 1,100  | \$ -        |
| Postage & Delivery             | \$ 1,000  | \$ 917    | \$ 402    | \$ 514      |
| Insurance                      | \$ 5,500  | \$ 5,500  | \$ 5,200  | \$ 300      |
| Copies                         | \$ 1,000  | \$ 917    | \$ -      | \$ 917      |
| Legal Advertising              | \$ 10,000 | \$ 9,167  | \$ 9,231  | \$ (65)     |
| Boundary Amendment Expenses    | \$ -      | \$ -      | \$ 2,640  | \$ (2,640)  |
| Other Current Charges          | \$ 4,500  | \$ 4,125  | \$ 525    | \$ 3,600    |
| Office Supplies                | \$ 625    | \$ 573    | \$ 28     | \$ 545      |
| Dues, Licenses & Subscriptions | \$ 175    | \$ 175    | \$ 175    | \$ -        |

|   |                   |                   |                   |                 |
|---|-------------------|-------------------|-------------------|-----------------|
| <b>Total General &amp; Administrative</b> | <b>\$ 133,770</b> | <b>\$ 125,901</b> | <b>\$ 123,540</b> | <b>\$ 2,361</b> |
|---|-------------------|-------------------|-------------------|-----------------|

**Crosswinds East**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending August 31, 2024**

|  | Adopted<br>Budget | Prorated Budget<br>Thru 08/31/24 | Actual<br>Thru 08/31/24 | Variance          |
|--|-------------------|----------------------------------|-------------------------|-------------------|
| <b><u>Operations &amp; Maintenance</u></b>               |                   |                                  |                         |                   |
| Playground & Furniture Lease                             | \$ 50,000         | \$ 45,833                        | \$ -                    | \$ 45,833         |
| Field Contingency  | \$ 200,000        | \$ 183,333                       | \$ 5,949                | \$ 177,385        |
| <b>Total Operations &amp; Maintenance</b>                | <b>\$ 250,000</b> | <b>\$ 229,167</b>                | <b>\$ 5,949</b>         | <b>\$ 223,218</b> |
| <b>Total Expenditures</b>                                | <b>\$ 383,770</b> | <b>\$ 355,068</b>                | <b>\$ 129,488</b>       | <b>\$ 225,579</b> |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>\$ -</b>       |                                  | <b>\$ (15,800)</b>      |                   |
| <b><u>Other Financing Sources/(Uses):</u></b>            |                   |                                  |                         |                   |
| Lease Proceeds   | \$ -              | \$ -                             | \$ 151,671              | \$ 151,671        |
| <b>Total Other Financing Sources/(Uses)</b>              | <b>\$ -</b>       | <b>\$ -</b>                      | <b>\$ 151,671</b>       | <b>\$ 151,671</b> |
| <b>Net Change in Fund Balance</b>                        | <b>\$ -</b>       |                                  | <b>\$ 135,871</b>       |                   |
| <b>Fund Balance - Beginning</b>                          | <b>\$ -</b>       |                                  | <b>\$ 8,774</b>         |                   |
| <b>Fund Balance - Ending</b>                             | <b>\$ -</b>       |                                  | <b>\$ 144,644</b>       |                   |

**Crosswinds East**  
**Community Development District**  
**Series 2024 Debt Service Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending August 31, 2024**

|  | Adopted     | Projected Budget | Actual              |                     |
|--|-------------|------------------|---------------------|---------------------|
|  | Budget      | Thru 08/31/24    | Thru 08/31/24       | Variance            |
| <b>Revenues:</b>   |             |                  |                     |                     |
| Interest   | \$ -        | \$ -             | \$ 39,249           | \$ (39,249)         |
| <b>Total Revenues</b>                                    | <b>\$ -</b> | <b>\$ -</b>      | <b>\$ 39,249</b>    | <b>\$ (39,249)</b>  |
| <b>Expenditures:</b>                                     |             |                  |                     |                     |
| <i>Series 2024</i>                                       |             |                  |                     |                     |
| Interest - 5/1   | \$ -        | \$ -             | \$ 245,658          | \$ (245,658)        |
| <b>Total Expenditures</b>                                | <b>\$ -</b> | <b>\$ -</b>      | <b>\$ 245,658</b>   | <b>\$ (245,658)</b> |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>\$ -</b> | <b>\$ -</b>      | <b>\$ (206,409)</b> | <b>\$ 206,409</b>   |
| <b><i>Other Financing Sources/(Uses):</i></b>            |             |                  |                     |                     |
| Bond Proceeds  | \$ -        | \$ -             | \$ 2,029,058        | \$ 2,029,058        |
| <b>Total Other Financing Sources/(Uses)</b>              | <b>\$ -</b> | <b>\$ -</b>      | <b>\$ 2,029,058</b> |                     |
| <b>Net Change in Fund Balance</b>                        | <b>\$ -</b> | <b>\$ -</b>      | <b>\$ 1,822,649</b> |                     |
| <b>Fund Balance - Beginning</b>                          | <b>\$ -</b> | <b>\$ -</b>      | <b>\$ -</b>         |                     |
| <b>Fund Balance - Ending</b>                             | <b>\$ -</b> | <b>\$ -</b>      | <b>\$ 1,822,649</b> |                     |

**Crosswinds East**  
**Community Development District**  
**Series 2024 Capital Projects Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending August 31, 2024**

|   | Adopted     | Prorated Budget | Actual                 |                        |
|---|-------------|-----------------|------------------------|------------------------|
|   | Budget      | Thru 08/31/24   | Thru 08/31/24          | Variance               |
| <b>Revenues</b>   |             |                 |                        |                        |
| Developer Contributions                                 | \$ -        | \$ -            | \$ 7,601,217           | \$ 7,601,217           |
| Interest  | \$ -        | \$ -            | \$ 255,862             | \$ 255,862             |
| <b>Total Revenues</b>                                   | <b>\$ -</b> | <b>\$ -</b>     | <b>\$ 7,857,079</b>    | <b>\$ 7,857,079</b>    |
| <b>Expenditures:</b>                                    |             |                 |                        |                        |
| Capital Outlay  | \$ -        | \$ -            | \$ 30,776,585          | \$ (30,776,585)        |
| Capital Outlay - Cost of Issuance                       | \$ -        | \$ -            | \$ 836,328             | \$ (836,328)           |
| <b>Total Expenditures</b>                               | <b>\$ -</b> | <b>\$ -</b>     | <b>\$ 31,612,913</b>   | <b>\$ (31,612,913)</b> |
| <b>Excess (Deficiency) of Revenues over Expenditure</b> | <b>\$ -</b> | <b>\$ -</b>     | <b>\$ (23,755,835)</b> |                        |
| <b>Other Financing Sources/(Uses)</b>                   |             |                 |                        |                        |
| Bond Proceeds   | \$ -        | \$ -            | \$ 23,658,689          | \$ 23,658,689          |
| Original Issue Discount                                 | \$ -        | \$ -            | \$ 97,253              | \$ 97,253              |
| <b>Total Other Financing Sources (Uses)</b>             | <b>\$ -</b> | <b>\$ -</b>     | <b>\$ 23,755,942</b>   | <b>\$ 23,755,942</b>   |
| <b>Net Change in Fund Balance</b>                       | <b>\$ -</b> | <b>\$ -</b>     | <b>\$ 108</b>          |                        |
| <b>Fund Balance - Beginning</b>                         | <b>\$ -</b> | <b>\$ -</b>     | <b>\$ -</b>            |                        |
| <b>Fund Balance - Ending</b>                            | <b>\$ -</b> | <b>\$ -</b>     | <b>\$ 108</b>          |                        |



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

|   | Oct              | Nov             | Dec              | Jan              | Feb              | March           | April            | May             | June             | July             | Aug             | Sept        | Total             |
|---|------------------|-----------------|------------------|------------------|------------------|-----------------|------------------|-----------------|------------------|------------------|-----------------|-------------|-------------------|
| <b><u>Revenues:</u></b>                     |                  |                 |                  |                  |                  |                 |                  |                 |                  |                  |                 |             |                   |
| Boundary Amendment Contributions            | \$ -             | \$ -            | \$ 1,100         | \$ 1,540         | \$ -             | \$ -            | \$ -             | \$ -            | \$ -             | \$ -             | \$ -            | \$ -        | \$ 2,640          |
| Developer Contributions                     | \$ 20,000        | \$ -            | \$ 20,000        | \$ -             | \$ 20,000        | \$ -            | \$ -             | \$ -            | \$ 20,000        | \$ -             | \$ -            | \$ -        | \$ 80,000         |
| Lot Closings                                | \$ -             | \$ -            | \$ -             | \$ -             | \$ 31,048        | \$ -            | \$ -             | \$ -            | \$ -             | \$ -             | \$ -            | \$ -        | \$ 31,048         |
| <b>Total Revenues</b>                       | <b>\$ 20,000</b> | <b>\$ -</b>     | <b>\$ 21,100</b> | <b>\$ 1,540</b>  | <b>\$ 51,048</b> | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>     | <b>\$ 20,000</b> | <b>\$ -</b>      | <b>\$ -</b>     | <b>\$ -</b> | <b>\$ 113,688</b> |
| <b><u>Expenditures:</u></b>                 |                  |                 |                  |                  |                  |                 |                  |                 |                  |                  |                 |             |                   |
| <b><u>General &amp; Administrative:</u></b> |                  |                 |                  |                  |                  |                 |                  |                 |                  |                  |                 |             |                   |
| Supervisor Fees                             | \$ 1,000         | \$ -            | \$ 1,000         | \$ 800           | \$ 800           | \$ 600          | \$ 600           | \$ 800          | \$ 600           | \$ 800           | \$ 600          | \$ -        | \$ 7,600          |
| Engineering                                 | \$ 2,135         | \$ 2,440        | \$ 7,320         | \$ 573           | \$ 268           | \$ 470          | \$ 420           | \$ 1,168        | \$ 1,018         | \$ -             | \$ -            | \$ -        | \$ 15,811         |
| Attorney                                    | \$ 955           | \$ 440          | \$ 6,168         | \$ 8,293         | \$ 5,787         | \$ 3,780        | \$ 3,963         | \$ 2,793        | \$ 1,975         | \$ 2,272         | \$ 2,277        | \$ -        | \$ 38,703         |
| Annual Audit                                | \$ -             | \$ -            | \$ -             | \$ -             | \$ -             | \$ -            | \$ 3,600         | \$ -            | \$ -             | \$ -             | \$ -            | \$ -        | \$ 3,600          |
| Assessment Administration                   | \$ -             | \$ -            | \$ -             | \$ -             | \$ -             | \$ -            | \$ -             | \$ -            | \$ -             | \$ -             | \$ -            | \$ -        | \$ -              |
| Arbitrage                                   | \$ -             | \$ -            | \$ -             | \$ -             | \$ -             | \$ -            | \$ -             | \$ -            | \$ -             | \$ -             | \$ -            | \$ -        | \$ -              |
| Dissemination                               | \$ -             | \$ -            | \$ -             | \$ -             | \$ -             | \$ 417          | \$ 417           | \$ 417          | \$ 417           | \$ 417           | \$ 417          | \$ -        | \$ 2,500          |
| Trustee Fees                                | \$ -             | \$ -            | \$ -             | \$ -             | \$ -             | \$ -            | \$ -             | \$ -            | \$ -             | \$ -             | \$ -            | \$ -        | \$ -              |
| Management Fees                             | \$ 3,125         | \$ 3,125        | \$ 3,125         | \$ 3,125         | \$ 3,125         | \$ 3,125        | \$ 3,125         | \$ 3,125        | \$ 3,125         | \$ 3,125         | \$ 3,125        | \$ -        | \$ 34,375         |
| Information Technology                      | \$ 150           | \$ 150          | \$ 150           | \$ 150           | \$ 150           | \$ 150          | \$ 150           | \$ 150          | \$ 150           | \$ 150           | \$ 150          | \$ -        | \$ 1,650          |
| Website Maintenance                         | \$ 100           | \$ 100          | \$ 100           | \$ 100           | \$ 100           | \$ 100          | \$ 100           | \$ 100          | \$ 100           | \$ 100           | \$ 100          | \$ -        | \$ 1,100          |
| Postage & Delivery                          | \$ 1             | \$ 26           | \$ 5             | \$ 37            | \$ 6             | \$ 4            | \$ 68            | \$ 42           | \$ 90            | \$ 99            | \$ 24           | \$ -        | \$ 402            |
| Insurance                                   | \$ 5,200         | \$ -            | \$ -             | \$ -             | \$ -             | \$ -            | \$ -             | \$ -            | \$ -             | \$ -             | \$ -            | \$ -        | \$ 5,200          |
| Copies                                      | \$ -             | \$ -            | \$ -             | \$ -             | \$ -             | \$ -            | \$ -             | \$ -            | \$ -             | \$ -             | \$ -            | \$ -        | \$ -              |
| Legal Advertising                           | \$ 872           | \$ 326          | \$ 321           | \$ -             | \$ 1,207         | \$ -            | \$ -             | \$ -            | \$ -             | \$ 6,506         | \$ -            | \$ -        | \$ 9,231          |
| Boundary Amendment Expenses                 | \$ 1,100         | \$ 1,540        | \$ -             | \$ -             | \$ -             | \$ -            | \$ -             | \$ -            | \$ -             | \$ -             | \$ -            | \$ -        | \$ 2,640          |
| Other Current Charges                       | \$ 38            | \$ 38           | \$ 38            | \$ 38            | \$ 40            | \$ 41           | \$ 41            | \$ 41           | \$ 85            | \$ 85            | \$ 41           | \$ -        | \$ 525            |
| Office Supplies                             | \$ 3             | \$ 3            | \$ 0             | \$ 1             | \$ 3             | \$ 3            | \$ 3             | \$ 5            | \$ 3             | \$ 3             | \$ 3            | \$ -        | \$ 28             |
| Dues, Licenses & Subscriptions              | \$ 175           | \$ -            | \$ -             | \$ -             | \$ -             | \$ -            | \$ -             | \$ -            | \$ -             | \$ -             | \$ -            | \$ -        | \$ 175            |
| <b>Total General &amp; Administrative</b>   | <b>\$ 14,854</b> | <b>\$ 8,188</b> | <b>\$ 18,227</b> | <b>\$ 13,116</b> | <b>\$ 11,487</b> | <b>\$ 8,689</b> | <b>\$ 12,486</b> | <b>\$ 8,640</b> | <b>\$ 7,562</b>  | <b>\$ 13,556</b> | <b>\$ 6,736</b> | <b>\$ -</b> | <b>\$ 123,540</b> |

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

|  | Oct              | Nov               | Dec              | Jan                | Feb              | March             | April              | May               | June             | July               | Aug               | Sept        | Total              |
|--|------------------|-------------------|------------------|--------------------|------------------|-------------------|--------------------|-------------------|------------------|--------------------|-------------------|-------------|--------------------|
| <b><u>Operations &amp; Maintenance</u></b>     |                  |                   |                  |                    |                  |                   |                    |                   |                  |                    |                   |             |                    |
| Playground & Furniture Lease                   | \$ -             | \$ -              | \$ -             | \$ -               | \$ -             | \$ -              | \$ -               | \$ -              | \$ -             | \$ -               | \$ -              | \$ -        | -                  |
| Field Contingency                              | \$ -             | \$ -              | \$ -             | \$ -               | \$ -             | \$ -              | \$ -               | 697               | 625              | 3,934              | 692               | -           | 5,949              |
| <b>Total Operations &amp; Maintenance</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>        | <b>697</b>        | <b>625</b>       | <b>3,934</b>       | <b>692</b>        | <b>\$ -</b> | <b>5,949</b>       |
| <b>Total Expenditures</b>                      | <b>\$ 14,854</b> | <b>\$ 8,188</b>   | <b>\$ 18,227</b> | <b>\$ 13,116</b>   | <b>\$ 11,487</b> | <b>\$ 8,689</b>   | <b>\$ 12,486</b>   | <b>\$ 9,337</b>   | <b>\$ 8,187</b>  | <b>\$ 17,490</b>   | <b>\$ 7,428</b>   | <b>\$ -</b> | <b>\$ 129,488</b>  |
| <b>Excess (Deficiency) of Revenues over E:</b> | <b>\$ 5,146</b>  | <b>\$ (8,188)</b> | <b>\$ 2,873</b>  | <b>\$ (11,576)</b> | <b>\$ 39,562</b> | <b>\$ (8,689)</b> | <b>\$ (12,486)</b> | <b>\$ (9,337)</b> | <b>\$ 11,813</b> | <b>\$ (17,490)</b> | <b>\$ (7,428)</b> | <b>\$ -</b> | <b>\$ (15,800)</b> |
| <b>Other Financing Sources/(Uses):</b>         |                  |                   |                  |                    |                  |                   |                    |                   |                  |                    |                   |             |                    |
| Lease Proceeds                                 | \$ -             | \$ -              | \$ -             | \$ -               | \$ -             | \$ -              | \$ -               | \$ -              | \$ -             | 151,671            | -                 | -           | \$ 151,671         |
| <b>Total Other Financing Sources/(Uses)</b>    | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ 151,671</b>  | <b>\$ -</b>       | <b>\$ -</b> | <b>\$ 151,671</b>  |
| <b>Net Change in Fund Balance</b>              | <b>\$ 5,146</b>  | <b>\$ (8,188)</b> | <b>\$ 2,873</b>  | <b>\$ (11,576)</b> | <b>\$ 39,562</b> | <b>\$ (8,689)</b> | <b>\$ (12,486)</b> | <b>\$ (9,337)</b> | <b>\$ 11,813</b> | <b>\$ 134,181</b>  | <b>\$ (7,428)</b> | <b>\$ -</b> | <b>\$ 135,871</b>  |

# Crosswinds East

## Community Development District

### Long Term Debt Report

| Series 2024, Special Assessment Revenue Bonds |                             |                     |
|---|-----------------------------|---------------------|
| Interest Rate:                                | 4.625%, 5.500%, 5.800%%     |                     |
| Maturity Date:                                | 5/1/2054                    |                     |
| Reserve Fund Definition                       | Maximum Annual Debt Service |                     |
| Reserve Fund Requirement                      | \$1,783,400                 |                     |
| Reserve Fund Balance                          | \$1,783,400                 |                     |
| Bonds Outstanding - 2/29/24                   |                             | \$25,785,000        |
| <b>Current Bonds Outstanding</b>              |                             | <b>\$25,785,000</b> |