

*Crosswinds East  
Community Development District*

*Meeting Agenda*

*August 5, 2025*



# AGENDA



# *Crosswinds East*

## *Community Development District*

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219 E. Livingston St., Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

July 29, 2025

### **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 **Tuesday, August 5, 2025, at 10:15 AM** at **346 E. Central Ave., Winter Haven, FL 33880.**

**Zoom Video Link:** <https://us06web.zoom.us/j/89074488258>

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

**Meeting ID:** 890 7448 8258

Following is the advance agenda for the meeting:

### **Board of Supervisors Meeting**

- 1.\ Roll Call
- 2.\ Public Comment Period (Public Comments are limited to three (3) minutes each)
- 3.\ Approval of Minutes of the May 28, 2025 Board of Supervisors Meeting & June 5, 2025 Continued Board of Supervisors Meeting
- 4.\ Public Hearings
  - A.\ Public Hearing on the Adoption of the Fiscal Year 2025/2026 Budget
    - i.\ Consideration of Resolution 2025-07 Adopting the District's Fiscal Year 2025/2026 Budget and Appropriating Funds
  - B.\ Public Hearing on the Imposition of Operations and Maintenance Special Assessments
    - i.\ Consideration of Resolution 2025-08 Imposing Special Assessments and Certifying an Assessment Roll
- 5.\ Consideration of Resolution 2025-09 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2025/2026
- 6.\ Consideration of Resolution 2025-10 Spending Authorization Resolution
- 7.\ Consideration of Resolution 2025-11 Adopting Amended Amenity Rules
- 8.\ Presentation of Arbitrage Rebate Reports from AMTEC
  - A.\ Series 2024 Assessment Area One Project Bonds
  - B.\ Series 2024 Assessment Area Two Project Bonds
- 9.\ Consideration of Proposal from Nation Security for On-Site Guarding Services at Amenity **(NOT A CLOSED SESSION)**
  - A.\ Seasonal 16 Hours per Week
  - B.\ Seasonal 7 Days per Week
- 10.\ Presentation of Fiscal Year 2024 Audit Report
- 11.\ Goals and Objectives
  - A.\ Adoption of Fiscal Year 2026 Goals & Objectives



- B.\ Presentation of Fiscal Year 2025 Goals & Objectives and Authorizing Chair to Execute
- 12.\ Staff Reports
  - A.\ Attorney
  - B.\ Engineer
  - C.\ Field Manager's Report
    - i.\ Consideration of Landscape Services Fee Summary
  - D.\ District Manager's Report
    - i.\ Approval of Amenity Policy Clarification Regarding Access Card Issuance
    - ii.\ Approval of Check Register
    - iii.\ Balance Sheet & Income Statement
- 13.\ Other Business
- 14.\ Supervisors Requests and Audience Comments
- 15.\ Adjournment



# 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 **Tuesday, May 28, 2025** at 9:03 a.m. at the Offices of PRIME Community Management, 375 Avenue A SE, Winter Haven, Florida.

Present and constituting a quorum:

Jessica Spencer  
Bobbie Henley  
Lindsey Roden

Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also present were:

Jill Burns  
Savannah Hancock  
Meredith Hammock  
Joey Duncan *by Zoom*  
Chace Arrington *by Zoom*  
Joel Blanco  
Marshall Tindall

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

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order at 9:03 a.m. 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 joined by Zoom.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the May 6, 2025  
Board of Supervisors Meeting**

Ms. Burns presented the minutes from the May 6, 2025 Board of Supervisors meeting and asked for any questions, comments, or corrections. The Board had no changes to the minutes.



On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, the Minutes of the May 6, 2025 Board of Supervisors Meeting, were approved.

**FOURTH ORDER OF BUSINESS****Review and Ranking of Proposals Received for Phase 1A and Phase 1B Project and Authorization of Staff to Send Notice of Intent to Award**

Ms. Burns informed the Board that she spoke with the Chair prior to this meeting, and he stated that he wanted to review the rankings with the engineer a little more and asked that the Board consider continuing this item to a future meeting agenda. Ms. Burns suggested tabling this item until the following week. The Board had no objections, and the next item followed.

**FIFTH ORDER OF BUSINESS****Consideration of Proposals for Security Camera Installation and Service from Current Demands (NOT A CLOSED SESSION)**

Ms. Burns stated that this proposal is for camera installation and overnight monitoring for the new amenity facility that should be opening soon. She stated that it is substantially similar to the ones the Board has seen in other Districts. Ms. Burns noted that the one-time camera installation is \$5,342.67, and the monthly monitoring is \$120. She also informed the Board that they have been getting push back from the Haines City Police Department regarding code enforcement and not being called or responding to alarms. After a brief discussion with the Board on this matter, Ms. Burns stated that she still believes the security cameras will be beneficial. The next item followed.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, the Proposal for Security Camera Installation and Service from Current Demands, was approved.

**SIXTH ORDER OF BUSINESS****Staff Reports****A. Attorney**

Ms. Hammock reminded the Board of the ethics training due by the end of the year and the Form 1 is due July 1, 2025. Ms. Hammock had nothing else to report but offered to answer



questions. There was a question regarding not getting the Form 1 via e-mail and Ms. Hammock stated she would check on that.

**B. Engineer**

Mr. Arrington had nothing to report.

**C. Field Manager's Report**

Mr. Blanco presented the Field Manager's report to the Board. He stated that they continue to conduct overall reviews of the landscaping throughout the District, noting that the landscaping at The Groves across from Crosswinds remains in great condition, thriving as they transition into the summer season. Mr. Blanco also noted that the walking path on the right-side entrance by the amenity recently had sod installed. He stated that the irrigation in Phase 1 on East Crosswinds Boulevard is progressing and close to completion. Mr. Blanco noted that plantings have started along the Carl Boozer entrance on Phase 1 and then sod installation will follow. He stated that they have started on some drainage easement areas in Phase 1.

Mr. Blanco informed the Board that he got a call from Haines City Code Compliance regarding trash in some of the CDD owned tracts due to the builders. He noted that he is working with Code Compliance, trying to find some leeway in having that cleaned up. Mr. Blanco stated that they have also been doing pond reviews, and the ponds were of satisfactory standard, being more uniform with less vegetation. He noted that the cabana exterior, the pool fencing, and equipment fencing area have all been completed. The pool has been filled and serviced, the dog park had trees installed inside to the left of the track and overall the amenity has progressed a lot since the previous meeting with the Board. Mr. Blanco stated that the playground area is the only thing pending equipment installation, including rubber mulch. Mr. Blanco informed the Board that he was made aware of that being scheduled for June and CDD specific signs have been ordered and they are scheduling the installation of those signs closer to the opening of the amenity. He noted that the only thing missing is the pool furniture inside of the amenity.

**D. District Manager's Report****i. Approval of Check Register**

Ms. Burns noted the check register is included in the package for review and offered to answer any questions.



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

**ii. Balance Sheet and Income Statement**

Ms. Burns noted financial statements are included in the package for review. No action is required.

**SEVENTH ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Supervisors Requests and Audience Comments**

Ms. Burns discussed the continuation of the meeting with the Board and informed them that it will take place on Thursday, June 5, 2025, at 11:00 a.m. at the Holiday Inn, 200 Cypress Gardens Boulevard, Winter Haven, FL 33880.

**NINTH ORDER OF BUSINESS**

**Adjournment**

Ms. Burns asked the Board for adjournment.

On MOTION by Ms. Roden seconded by Ms. Spencer, with all in favor, the meeting was continued to Thursday June 5, 2025 @ 11:00 AM @ the Holiday Inn Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida 33880.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



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

The continued meeting of the Board of Supervisors of the Crosswinds East Community Development District was held **Thursday, June 5, 2025**, at 11:04 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present and constituting a quorum:

Rennie Heath	Chairman
Lauren Schwenk	Vice Chair
Jessica Spencer	Assistant Secretary
Bobbie Henley	Assistant Secretary
Lindsey Roden	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Savannah Hancock	District Counsel, Kilinski Van Wyk
Joel Blanco	Field Manager, GMS
Marshall Tindall	Field Manager, GMS

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order at 11:04 a.m. and called the roll. Four Board members were present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There were no members of the public present and none joined by Zoom.

**THIRD ORDER OF BUSINESS**

**Review and Ranking of Proposals  
Received for Phase 1A and Phase 1B  
Project RFPs and Authorization of Staff to  
Send Notice of Intent to Award *(to be  
provided under separate cover)***

Ms. Burns presented the Board with the bid rankings to review. She then asked Mr. Heath to go over the rankings with the Board. Mr. Heath stated that they have four bids, Stage Door 2



LLC, QGS, Tucker Paving and Kearney, that have all turned in bids in time. He explained to the Board that their decision is based on the uniqueness of the job and that price is more of a factor than any other item on the list. Mr. Heath reviewed the rankings for Baker Dairy Road with the Board. Mr. Heath noted that the lowest bidder was Tucker Paving with a price of \$1,307,132.29 and ranked number one, QGS with a price of \$1,362,112.49 and ranked number two, Kearney was ranked number three with a price of \$1,646,928.33 and Stage Door 2 LLC was ranked number four with a price of \$1,316,645.69. Mr. Heath then stated that the Notice of Intent to Award contract will go to Tucker Paving. Ms. Burns asked the Board to review and rank those bidders and took a motion to accept those rankings and send the Notice of Intent to Award to Tucker Paving. The Board accepted the motion and the next item followed. Mr. Heath moved forward to review the rankings for Carl Boozer with the Board. He stated that they had the same four bidders that turned in their bids on time, Stage Door 2 LLC, QGS, Tucker Paving and Kearney. Mr. Heath noted, once again, that price is more important for this particular job due to the uniqueness of the job.

Mr. Heath stated that Tucker Paving turned in their cost at \$1,487,319.33 and was ranked number one, QGS was ranked number two with their price at \$1,653,339.82, Stage Door 2 LLC was ranked number three with their price at \$1,507,122.72 and Kearney was ranked number four with their price at \$1,811,382.71. Mr. Heath stated that the contract would be awarded to Tucker Paving. Ms. Burns asked the Board to review and rank those bidders and took a motion to accept those rankings and send the Notice of Intent to Award to Tucker Paving. The Board moved to accept the motion and the next item followed.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, the Review and Ranking of Proposals Received for Phase 1A (Baker Dairy Road) Project RFP and Authorization of Staff to Send Notice of Intent to Award to Tucker, was approved.

On MOTION by Mr. Heath, seconded by Ms. Henley, with all in favor, the Review and Ranking of Proposals Received for Phase 1B (Carl Boozer Road) Project RFP and Authorization of Staff to Send Notice of Intent to Award to Tucker, was approved.



**FOURTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Hammock had nothing to report but offered to answer questions.

**B. Engineer**

Mr. Arrington had nothing to report.

**C. Field Manager's Report**

Mr. Blanco stated that they are continuing to monitor the amenity and are preparing for the opening. He noted that he had been given a date of mid to late June for the arrival of the furniture.

**D. District Manager's Report**

Ms. Burns noted she had nothing further to report.

**FIFTH ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

**SIXTH ORDER OF BUSINESS**

**Supervisors Requests and Audience  
Comments**

There being no comments, the next item followed.

**SEVENTH ORDER OF BUSINESS**

**Adjournment**

Ms. Burns asked the Board for adjournment.

On MOTION by Mr. Heath seconded by Ms. Roden, with all in favor, the meeting was adjourned.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman



## SECTION IV



# SECTION A



# SECTION 1



## **RESOLUTION 2025-07**

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Crosswinds East Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2026**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

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

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

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



- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Crosswinds East Community Development District for the Fiscal Year Ending September 30, 2026.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

## SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND (SERIES 2024 AA1)	\$ _____
DEBT SERVICE FUND (SERIES 2024 AA2)	\$ _____
TOTAL ALL FUNDS	\$ _____

## SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026 or within sixty (60) days following the end of the Fiscal Year 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of



the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c.\ Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

**PASSED AND ADOPTED THIS 5<sup>TH</sup> DAY OF AUGUST 2025.**

ATTEST:

CROSSWINDS EAST  
COMMUNITY DEVELOPMENT  
DISTRICT

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Secretary/Assistant Secretary

By: 

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Its: 

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**Exhibit A:** Adopted Budget for Fiscal Year 2026



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

***Proposed Budget***  
***FY2026***





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# Crosswinds East

## Community Development District

### Proposed Budget

### General Fund

Description	Adopted Budget FY2025	Actuals Thru 06/30/25	Projected Next 3 Months	Total Thru 09/30/25	Proposed Budget FY2026
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#### **Revenues**

Assessments - On Roll	\$ 277,200	\$ 289,522	\$ -	\$ 289,522	\$ 1,081,434
Assessments - Direct (Unplatted)	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 90,409
Developer Contributions	\$ 249,660	\$ 35,000	\$ -	\$ 35,000	\$ -
Lot Closings	\$ -	\$ 65,973	\$ -	\$ 65,973	\$ -

<b>Total Revenues</b>	<b>\$ 576,860</b>	<b>\$ 440,495</b>	<b>\$ -</b>	<b>\$ 440,495</b>	<b>\$ 1,171,843</b>
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#### **Expenditures**

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

Supervisor Fees	\$ 12,000	\$ 4,600	\$ 3,000	\$ 7,600	\$ 12,000
Employer FICA Expense	\$ -	\$ 352	\$ 230	\$ 581	\$ 918
Engineering	\$ 15,000	\$ 2,663	\$ 3,750	\$ 6,413	\$ 15,000
Attorney	\$ 60,000	\$ 23,960	\$ 15,000	\$ 38,960	\$ 25,000
Annual Audit	\$ 4,000	\$ 5,700	\$ -	\$ 5,700	\$ 4,000
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,150
Arbitrage	\$ 450	\$ 900	\$ -	\$ 900	\$ 900
Dissemination	\$ 5,000	\$ 7,000	\$ 1,500	\$ 8,500	\$ 8,755
Disclosure Software	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ 4,020	\$ 4,811	\$ -	\$ 4,811	\$ 10,242
Management Fees	\$ 40,000	\$ 30,000	\$ 10,000	\$ 40,000	\$ 41,200
Information Technology	\$ 1,890	\$ 1,418	\$ 473	\$ 1,890	\$ 1,947
Website Maintenance	\$ 1,260	\$ 945	\$ 315	\$ 1,260	\$ 1,298
Postage & Delivery	\$ 250	\$ 2,502	\$ 834	\$ 3,336	\$ 250
Insurance	\$ 5,980	\$ 5,408	\$ -	\$ 5,408	\$ 6,934
Copies	\$ 750	\$ -	\$ 188	\$ 188	\$ 750
Legal Advertising	\$ 10,000	\$ 4,076	\$ 2,500	\$ 6,576	\$ 5,000
Other Current Charges	\$ 2,500	\$ 1,170	\$ 450	\$ 1,620	\$ 2,500
Office Supplies	\$ 625	\$ 16	\$ 30	\$ 46	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175

<b>Total General &amp; Administrative:</b>	<b>\$ 168,900</b>	<b>\$ 100,697</b>	<b>\$ 38,268</b>	<b>\$ 138,965</b>	<b>\$ 147,644</b>
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##### **Operations & Maintenance**

##### **Field Expenditures**

Property Insurance	\$ 8,000	\$ 2,959	\$ -	\$ 2,959	\$ 30,000
Field Management	\$ 15,000	\$ 11,250	\$ 3,750	\$ 15,000	\$ 15,450
Landscaping Replacement	\$ 7,500	\$ 3,150	\$ 4,350	\$ 7,500	\$ 40,000
Streetlights	\$ 18,000	\$ 4,768	\$ 1,650	\$ 6,418	\$ 40,000
Electric	\$ 2,000	\$ 1,162	\$ 450	\$ 1,612	\$ 5,000
Water & Sewer	\$ 15,000	\$ 5,846	\$ 3,750	\$ 9,596	\$ 30,000
Landscape Maintenance	\$ 58,500	\$ 56,783	\$ 23,841	\$ 80,624	\$ 400,000
Lake Maintenance	\$ -	\$ 1,800	\$ 600	\$ 2,400	\$ 2,400
Irrigation Repairs	\$ 3,500	\$ 4,592	\$ -	\$ 4,592	\$ 15,000
General Repairs & Maintenance	\$ 8,500	\$ 2,688	\$ 5,812	\$ 8,500	\$ 10,000
Holiday Decorations	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Field Contingency	\$ 100,000	\$ 200	\$ 25,000	\$ 25,200	\$ 50,000

<b>Subtotal Field Expenditures</b>	<b>\$ 236,000</b>	<b>\$ 95,199</b>	<b>\$ 69,203</b>	<b>\$ 164,402</b>	<b>\$ 647,850</b>
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# Crosswinds East

## Community Development District

### Proposed Budget General Fund

Description	Adopted Budget FY2025	Actuals Thru 06/30/25	Projected Next 3 Months	Total Thru 09/30/25	Proposed Budget FY2026
<b>Amenities Expenditures</b>					
Amenity - Electric	\$ 2,600	\$ -	\$ 650	\$ 650	\$ 50,000
Amenity - Water	\$ 6,000	\$ -	\$ 1,500	\$ 1,500	\$ 30,000
Playground & Furniture Lease	\$ 50,000	\$ 31,762	\$ 10,587	\$ 42,349	\$ 97,349
Internet	\$ 2,000	\$ -	\$ 500	\$ 500	\$ 4,000
Amenity Landscaping	\$ 6,500	\$ -	\$ -	\$ -	\$ -
Landscape Replacement	\$ 3,500	\$ -	\$ -	\$ -	\$ -
Amenity Irrigation Repairs	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Pest Control	\$ 1,500	\$ 70	\$ 210	\$ 280	\$ 4,000
Janitorial Services	\$ 16,160	\$ -	\$ 4,040	\$ 4,040	\$ 48,000
Security Services	\$ 30,000	\$ -	\$ 7,500	\$ 7,500	\$ 52,000
Pool Maintenance	\$ 23,700	\$ -	\$ 5,925	\$ 5,925	\$ 36,000
Amenity Repairs & Maintenance	\$ 10,000	\$ -	\$ 2,500	\$ 2,500	\$ 20,000
Amenity Access Management	\$ 10,000	\$ 1,250	\$ 3,750	\$ 5,000	\$ 15,000
Amenities Contingency	\$ 7,500	\$ 14,092	\$ -	\$ 14,092	\$ 20,000
<b>Subtotal Amenity Expenditures</b>	<b>\$ 171,960</b>	<b>\$ 47,174</b>	<b>\$ 37,162</b>	<b>\$ 84,336</b>	<b>\$ 376,349</b>
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 407,960</b>	<b>\$ 142,373</b>	<b>\$ 106,365</b>	<b>\$ 248,738</b>	<b>\$ 1,024,199</b>
<b>Total Expenditures</b>	<b>\$ 576,860</b>	<b>\$ 243,070</b>	<b>\$ 144,634</b>	<b>\$ 387,703</b>	<b>\$ 1,171,843</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 197,425</b>	<b>\$ (144,634)</b>	<b>\$ 52,791</b>	<b>\$ (0)</b>

Net Assessments	\$1,171,843
Add: Discounts & Collections 7%	\$88,203
Gross Assessments	<u>\$1,260,046</u>

Product	Assessable Units	ERU's	Total ERU's	Net Assessment	Net Per Unit	Gross Per Unit
Townhomes	530	0.75	398	\$306,284	\$577.89	\$621.39
Single Family	1006	1.00	1006	\$775,149	\$770.53	\$828.52
Unplatted - Townhomes	216	0.04	162	\$6,606	\$30.58	\$32.89
Unplatted - Single Family	2055	0.05	2055	\$83,803	\$40.78	\$43.85
	3807		3621	<b>\$1,171,843</b>		



# **Crosswinds East**

## **Community Development District**

### **General Fund Budget**

#### **Revenues:**

##### **Assessments**

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

##### **Developer Contributions**

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

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#### **Expenditures:**

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

##### **Supervisor Fees**

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

##### **Employer FICA Expense**

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

##### **Engineering**

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

##### **Attorney**

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

##### **Annual Audit**

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

##### **Assessment Administration**

The District has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

##### **Arbitrage**

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

##### **Dissemination**

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



# **Crosswinds East**

## **Community Development District**

### **General Fund Budget**

#### Disclosure Software

The District has contracted with DTS to provide software platform for filing various reports required in accordance with the Continuing Disclosure Agreements for the various bond issue(s).

#### Trustee Fees

The District will incur trustee related costs with the issuance of its Series 2024 bond and anticipated issuances with US Bank.

#### Management Fees

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

#### Information Technology

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

#### Website Maintenance

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

#### Postage & Delivery

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

#### Insurance

The District’s general liability and public official’s liability insurance coverage.

#### Copies

Printing and binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

#### Legal Advertising

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

#### Other Current Charges

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

#### Office Supplies

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



# **Crosswinds East**

## **Community Development District**

### **General Fund Budget**

#### *Dues, Licenses & Subscriptions*

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

#### *Operations & Maintenance:*

##### *Property Insurance*

Represents the estimated costs of insurance coverage to governmental agencies.

##### *Field Management*

Represents the estimated costs for onsite field management.

##### *Landscape Replacement*

Represents the estimated costs of replacing landscaping within the common areas of the District.

##### *Streetlights*

Represents the estimated costs to maintain street lights within the District Boundaries.

##### *Electric*

Represents the estimated costs for electric charges of common areas throughout the District.

##### *Water & Sewer*

Represents the estimated costs for water and refuse services provided for common areas throughout the District.

##### *Landscape Maintenance*

Represents the estimated costs to provide maintenance of the landscaping within the District.

##### *Lake Maintenance*

Represents the cost of contracting Aquatic Weed Management, Inc. that maintain the lakes located within the District.

##### *Irrigation Repairs*

Represents the estimated costs of maintaining and repairing the irrigation system.

##### *General Repairs & Maintenance*

Represents the estimated costs of general repairs and maintenance of the District's common areas.

##### *Field Contingency*

Represents the estimated costs the District could incur throughout the fiscal year for field related items.



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

**Amenity Expenditures**

**Amenity - Electric**

Represents the estimated electric charges for the District's amenity facility.

**Amenity - Water**

Represents the estimated water charges for the District's amenity facility.

**Playground Lease**

Represents the estimated costs of leasing playground equipment.

**Internet**

Represents the cost of internet service for the amenity facility.

**Amenity Landscaping**

Represents the estimated costs to maintain the landscaping for the amenity facility.

**Landscape Replacement**

Represents the estimated costs of replacing landscaping for the amenity facility.

**Amenity Irrigation Repairs**

Represents the estimated costs of maintaining and repairing the irrigation system for the amenity facility.

**Pest Control**

Represents the estimated costs for pest control treatments to its amenity facilities.

**Janitorial Services**

Represents the estimated costs to provide janitorial services for the District's amenity facilities.

**Security Services**

Represents the estimated costs of maintaining security systems in place.

**Pool Maintenance**

Represents the estimated costs to provide regular cleaning and treatments of the District's pool.

**Amenity Repairs & Maintenance**

Represents estimated costs to maintenance of the District's amenity facilities.

**Holiday Decorations**

Represents estimated costs for holiday decoration of the District.



# **Crosswinds East**

## **Community Development District**

### **General Fund Budget**

#### **Amenity Access Management**

Represents the cost of managing access to the District's amenity facility.

#### **Amenities Contingency**

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

#### **Other Expenditures:**

#### **Capital Reserves**

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.



**Crosswinds East**  
**Community Development District**  
**Proposed Budget**  
**Debt Service Fund**  
**Series 2024 Assessment Area One**

Description	Adopted Budget FY2025	Actuals Thru 06/30/25	Projected Next 3 Months	Total Thru 09/30/25	Proposed Budget FY2026
<b>Revenues</b>					
Assessments	\$ 261,800	\$ 273,438	\$ -	\$ 273,438	\$ 1,783,400
Assessments - Direct	\$ 1,521,600	\$ -	\$ 224,700	\$ 224,700	\$ -
Assessments - Lot Closings	\$ -	\$ 1,296,900	\$ -	\$ 1,296,900	\$ -
Interest	\$ -	\$ 72,554	\$ 24,185	\$ 96,739	\$ 48,370
Carry Forward Surplus <sup>(1)</sup>	\$ 752,718	\$ 759,991	\$ -	\$ 759,991	\$ 860,479
<b>Total Revenues</b>	<b>\$ 2,536,118</b>	<b>\$ 2,402,884</b>	<b>\$ 248,885</b>	<b>\$ 2,651,769</b>	<b>\$ 2,692,248</b>
<b>Expenditures</b>					
Interest - 11/1	\$ 713,200	\$ 713,200	\$ -	\$ 713,200	\$ 704,759
Principal - 5/1	\$ 365,000	\$ 365,000	\$ -	\$ 365,000	\$ 380,000
Interest - 5/1	\$ 713,200	\$ 713,200	\$ -	\$ 713,200	\$ 704,759
<b>Total Expenditures</b>	<b>\$ 1,791,400</b>	<b>\$ 1,791,400</b>	<b>\$ -</b>	<b>\$ 1,791,400</b>	<b>\$ 1,789,519</b>
<b>Other Financing Sources/(Uses)</b>					
Transfer In/(Out)	\$ -	\$ 110	\$ -	\$ 110	\$ -
<b>Total Other Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ 110</b>	<b>\$ -</b>	<b>\$ 110</b>	<b>\$ -</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 744,718</b>	<b>\$ 611,594</b>	<b>\$ 248,885</b>	<b>\$ 860,479</b>	<b>\$ 902,730</b>

Interest - 11/1/26 \$ 695,971.88

<sup>(1)</sup> Carryforward Surplus is net of Debt Service Reserve Funds

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Townhome	120	\$138,000	\$1,150.00	\$1,236.56
Townhome - DR Horton	102	\$86,700	\$850.00	\$913.98
Townhome - West Bay	308	\$261,800	\$850.00	\$913.98
Single Family - 40'	258	\$425,700	\$1,650.00	\$1,774.19
Single Family - 50'	528	\$871,200	\$1,650.00	\$1,774.19
<b>Total ERU's</b>	<b>1316</b>	<b>\$1,783,400</b>		



**Crosswinds East**  
**Community Development District**  
**Series 2024 Special Assessment Bonds Area One**  
**Amortization Schedule**

Date		Balance	Principal		Interest		Total
11/01/25	\$	25,420,000.00	\$	-	\$	704,759.38	\$ 1,782,959.38
05/01/26	\$	25,420,000.00	\$	380,000.00	\$	704,759.38	
11/01/26	\$	25,040,000.00	\$	-	\$	695,971.88	\$ 1,780,731.25
05/01/27	\$	25,040,000.00	\$	400,000.00	\$	695,971.88	
11/01/27	\$	24,640,000.00	\$	-	\$	686,721.88	\$ 1,782,693.75
05/01/28	\$	24,640,000.00	\$	415,000.00	\$	686,721.88	
11/01/28	\$	24,225,000.00	\$	-	\$	677,125.00	\$ 1,778,846.88
05/01/29	\$	24,225,000.00	\$	435,000.00	\$	677,125.00	
11/01/29	\$	23,790,000.00	\$	-	\$	667,065.63	\$ 1,779,190.63
05/01/30	\$	23,790,000.00	\$	455,000.00	\$	667,065.63	
11/01/30	\$	23,335,000.00	\$	-	\$	656,543.75	\$ 1,778,609.38
05/01/31	\$	23,335,000.00	\$	480,000.00	\$	656,543.75	
11/01/31	\$	22,855,000.00	\$	-	\$	645,443.75	\$ 1,781,987.50
05/01/32	\$	22,855,000.00	\$	505,000.00	\$	645,443.75	
11/01/32	\$	22,350,000.00	\$	-	\$	631,556.25	\$ 1,782,000.00
05/01/33	\$	22,350,000.00	\$	535,000.00	\$	631,556.25	
11/01/33	\$	21,815,000.00	\$	-	\$	616,843.75	\$ 1,783,400.00
05/01/34	\$	21,815,000.00	\$	560,000.00	\$	616,843.75	
11/01/34	\$	21,255,000.00	\$	-	\$	601,443.75	\$ 1,778,287.50
05/01/35	\$	21,255,000.00	\$	595,000.00	\$	601,443.75	
11/01/35	\$	20,660,000.00	\$	-	\$	585,081.25	\$ 1,781,525.00
05/01/36	\$	20,660,000.00	\$	630,000.00	\$	585,081.25	
11/01/36	\$	20,030,000.00	\$	-	\$	567,756.25	\$ 1,782,837.50
05/01/37	\$	20,030,000.00	\$	665,000.00	\$	567,756.25	
11/01/37	\$	19,365,000.00	\$	-	\$	549,468.75	\$ 1,782,225.00
05/01/38	\$	19,365,000.00	\$	700,000.00	\$	549,468.75	
11/01/38	\$	18,665,000.00	\$	-	\$	530,218.75	\$ 1,779,687.50
05/01/39	\$	18,665,000.00	\$	740,000.00	\$	530,218.75	
11/01/39	\$	17,925,000.00	\$	-	\$	509,868.75	\$ 1,780,087.50
05/01/40	\$	17,925,000.00	\$	780,000.00	\$	509,868.75	
11/01/40	\$	17,145,000.00	\$	-	\$	488,418.75	\$ 1,778,287.50
05/01/41	\$	17,145,000.00	\$	825,000.00	\$	488,418.75	
11/01/41	\$	15,445,000.00	\$	-	\$	465,731.25	\$ 1,779,150.00
05/01/42	\$	13,545,000.00	\$	875,000.00	\$	465,731.25	
11/01/42	\$	13,545,000.00	\$	-	\$	441,668.75	\$ 1,782,400.00
05/01/43	\$	13,545,000.00	\$	925,000.00	\$	441,668.75	\$ -
11/01/43	\$	13,545,000.00	\$	-	\$	416,231.25	\$ 1,782,900.00
05/01/44	\$	13,545,000.00	\$	975,000.00	\$	416,231.25	\$ -
11/01/44	\$	13,545,000.00	\$	-	\$	389,418.75	\$ 1,780,650.00
05/01/45	\$	13,545,000.00	\$	1,030,000.00	\$	389,418.75	
11/01/45	\$	12,515,000.00	\$	-	\$	359,806.25	\$ 1,779,225.00
05/01/46	\$	12,515,000.00	\$	1,095,000.00	\$	359,806.25	
11/01/46	\$	11,420,000.00	\$	-	\$	328,325.00	\$ 1,783,131.25



**Crosswinds East**  
**Community Development District**  
**Series 2024 Special Assessment Bonds Area One**  
**Amortization Schedule**

Date		Balance	Prinicpal		Interest		Total
05/01/47	\$	11,420,000.00	\$	1,155,000.00	\$	328,325.00	
11/01/47	\$	10,265,000.00	\$	-	\$	295,118.75	\$ 1,778,443.75
05/01/48	\$	10,265,000.00	\$	1,225,000.00	\$	295,118.75	
11/01/48	\$	9,040,000.00	\$	-	\$	259,900.00	\$ 1,780,018.75
05/01/49	\$	9,040,000.00	\$	1,300,000.00	\$	259,900.00	
11/01/49	\$	7,740,000.00	\$	-	\$	222,525.00	\$ 1,782,425.00
05/01/50	\$	7,740,000.00	\$	1,375,000.00	\$	222,525.00	
11/01/50	\$	6,365,000.00	\$	-	\$	182,993.75	\$ 1,780,518.75
05/01/51	\$	6,365,000.00	\$	1,455,000.00	\$	182,993.75	
11/01/51	\$	4,910,000.00	\$	-	\$	141,162.50	\$ 1,779,156.25
05/01/52	\$	4,910,000.00	\$	1,545,000.00	\$	141,162.50	
11/01/52	\$	3,365,000.00	\$	-	\$	96,743.75	\$ 1,782,906.25
05/01/53	\$	3,365,000.00	\$	1,635,000.00	\$	96,743.75	
11/01/53	\$	1,730,000.00	\$	-	\$	49,737.50	\$ 1,781,481.25
05/01/54	\$	1,730,000.00	\$	1,730,000.00	\$	49,737.50	\$ 1,779,737.50
			\$	25,785,000.00	\$	28,599,357.78	\$ 54,384,357.78



**Crosswinds East**  
**Community Development District**  
**Proposed Budget**  
**Debt Service Fund**  
**Series 2024 Assessment Area Two**

Description	Adopted Budget FY2025	Actuals Thru 06/30/25	Projected Next 3 Months	Total Thru 09/30/25	Proposed Budget FY2026
<b>Revenues</b>					
Assessments	\$ -	\$ 428,985	\$ -	\$ 428,985	\$ 428,982
Interest	\$ -	\$ 17,685	\$ 5,895	\$ 23,580	\$ 11,790
Carry Forward Surplus <sup>(1)</sup>	\$ -	\$ 57,605	\$ -	\$ 57,605	\$ 172,692
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 504,275</b>	<b>\$ 5,895</b>	<b>\$ 510,170</b>	<b>\$ 613,465</b>
<b>Expenditures</b>					
Interest - 11/1	\$ -	\$ 57,605	\$ -	\$ 57,605	\$ 165,103
Principal - 5/1	\$ -	\$ 95,000	\$ -	\$ 95,000	\$ 100,000
Interest - 5/1	\$ -	\$ 167,240	\$ -	\$ 167,240	\$ 165,103
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 319,845</b>	<b>\$ -</b>	<b>\$ 319,845</b>	<b>\$ 430,205</b>
<b>Other Financing Sources/(Uses)</b>					
Transfer In/(Out)	\$ -	\$ (13,225)	\$ (4,408)	\$ (17,633)	\$ -
<b>Total Other Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ (13,225)</b>	<b>\$ (4,408)</b>	<b>\$ (17,633)</b>	<b>\$ -</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 171,205</b>	<b>\$ 1,487</b>	<b>\$ 172,692</b>	<b>\$ 183,260</b>

Interest - 11/1/26 \$ 162,852.50

<sup>(1)</sup> Carryforward Surplus is net of Debt Service Reserve Funds

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 40'	172	\$335,386	\$1,949.92	\$2,096.69
Single Family - 50'	48	\$93,596	\$1,949.92	\$2,096.69
<b>Total ERU's</b>	<b>220</b>	<b>\$428,982</b>		



**Crosswinds East**  
**Community Development District**  
**Series 2024 Special Assessment Bonds Area Two**  
**Amortization Schedule**

Date		Balance		Principal		Interest		Total
11/01/25	\$	6,305,000.00	\$	-	\$	165,102.50	\$	427,342.50
05/01/26	\$	6,305,000.00	\$	100,000.00	\$	165,102.50		
11/01/26	\$	6,205,000.00	\$	-	\$	162,852.50	\$	427,955.00
05/01/27	\$	6,205,000.00	\$	105,000.00	\$	162,852.50		
11/01/27	\$	6,100,000.00	\$	-	\$	160,490.00	\$	428,342.50
05/01/28	\$	6,100,000.00	\$	110,000.00	\$	160,490.00		
11/01/28	\$	5,990,000.00	\$	-	\$	158,015.00	\$	428,505.00
05/01/29	\$	5,990,000.00	\$	115,000.00	\$	158,015.00		
11/01/29	\$	5,875,000.00	\$	-	\$	155,427.50	\$	428,442.50
05/01/30	\$	5,875,000.00	\$	120,000.00	\$	155,427.50		
11/01/30	\$	5,755,000.00	\$	-	\$	152,727.50	\$	428,155.00
05/01/31	\$	5,755,000.00	\$	125,000.00	\$	152,727.50		
11/01/31	\$	5,630,000.00	\$	-	\$	149,915.00	\$	427,642.50
05/01/32	\$	5,630,000.00	\$	130,000.00	\$	149,915.00		
11/01/32	\$	5,500,000.00	\$	-	\$	146,567.50	\$	426,482.50
05/01/33	\$	5,500,000.00	\$	135,000.00	\$	146,567.50		
11/01/33	\$	5,365,000.00	\$	-	\$	143,091.25	\$	424,658.75
05/01/34	\$	5,365,000.00	\$	145,000.00	\$	143,091.25		
11/01/34	\$	5,220,000.00	\$	-	\$	139,357.50	\$	427,448.75
05/01/35	\$	5,220,000.00	\$	150,000.00	\$	139,357.50		
11/01/35	\$	5,070,000.00	\$	-	\$	135,495.00	\$	424,852.50
05/01/36	\$	5,070,000.00	\$	160,000.00	\$	135,495.00		
11/01/36	\$	4,910,000.00	\$	-	\$	131,375.00	\$	426,870.00
05/01/37	\$	4,910,000.00	\$	170,000.00	\$	131,375.00		
11/01/37	\$	4,740,000.00	\$	-	\$	126,997.50	\$	428,372.50
05/01/38	\$	4,740,000.00	\$	175,000.00	\$	126,997.50		
11/01/38	\$	4,565,000.00	\$	-	\$	122,491.25	\$	424,488.75
05/01/39	\$	4,565,000.00	\$	185,000.00	\$	122,491.25		
11/01/39	\$	4,380,000.00	\$	-	\$	117,727.50	\$	425,218.75
05/01/40	\$	4,380,000.00	\$	195,000.00	\$	117,727.50		
11/01/40	\$	4,185,000.00	\$	-	\$	112,706.25	\$	425,433.75
05/01/41	\$	4,185,000.00	\$	205,000.00	\$	112,706.25		
11/01/41	\$	3,765,000.00	\$	-	\$	107,427.50	\$	425,133.75



05/01/42	\$	3,295,000.00	\$	215,000.00	\$	107,427.50	
11/01/42	\$	3,295,000.00	\$	-	\$	101,891.25	\$ 424,318.75
05/01/43	\$	3,295,000.00	\$	230,000.00	\$	101,891.25	\$ -
11/01/43	\$	3,295,000.00	\$	-	\$	95,968.75	\$ 427,860.00
05/01/44	\$	3,295,000.00	\$	240,000.00	\$	95,968.75	\$ -
11/01/44	\$	3,295,000.00	\$	-	\$	89,788.75	\$ 425,757.50
05/01/45	\$	3,295,000.00	\$	255,000.00	\$	89,788.75	
11/01/45	\$	3,040,000.00	\$	-	\$	82,840.00	\$ 427,628.75
05/01/46	\$	3,040,000.00	\$	270,000.00	\$	82,840.00	
11/01/46	\$	2,770,000.00	\$	-	\$	75,482.50	\$ 428,322.50
05/01/47	\$	2,770,000.00	\$	285,000.00	\$	75,482.50	
11/01/47	\$	2,485,000.00	\$	-	\$	67,716.25	\$ 428,198.75
05/01/48	\$	2,485,000.00	\$	300,000.00	\$	67,716.25	
11/01/48	\$	2,185,000.00	\$	-	\$	59,541.25	\$ 427,257.50
05/01/49	\$	2,185,000.00	\$	315,000.00	\$	59,541.25	
11/01/49	\$	1,870,000.00	\$	-	\$	50,957.50	\$ 425,498.75
05/01/50	\$	1,870,000.00	\$	335,000.00	\$	50,957.50	
11/01/50	\$	1,535,000.00	\$	-	\$	41,828.75	\$ 427,786.25
05/01/51	\$	1,535,000.00	\$	355,000.00	\$	41,828.75	
11/01/51	\$	1,180,000.00	\$	-	\$	32,155.00	\$ 428,983.75
05/01/52	\$	1,180,000.00	\$	370,000.00	\$	32,155.00	
11/01/52	\$	810,000.00	\$	-	\$	22,072.50	\$ 424,227.50
05/01/53	\$	810,000.00	\$	395,000.00	\$	22,072.50	
11/01/53	\$	415,000.00	\$	-	\$	11,308.75	\$ 428,381.25
05/01/54	\$	415,000.00	\$	415,000.00	\$	11,308.75	\$ 426,308.75

	\$	6,400,000.00	\$	6,463,479.89	\$	12,863,479.89
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**Crosswinds East**  
**Community Development District**  
**Proposed Budget**  
**Capital Reserve Fund**

Description	Adopted Budget FY2025	Actuals Thru 06/30/25	Projected Next 3 Months	Total Thru 9/30/25	Proposed Budget FY2026
<b>Revenues</b>					
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Sources/(Uses)</b>					
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>



## SECTION B



# SECTION 1



## **RESOLUTION 2025-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Crosswinds East Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in Polk County, Florida (“**County**”); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), attached hereto as **Exhibit A**; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2026; and



**WHEREAS**, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit B**, and to certify the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit B**; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A and B** and is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 170, 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

**A.\ Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits A and B**.

**B.\ Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect



Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits A and B**. Assessments directly collected by the District are due in full on December 1, 2025; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than October 1, 2025, 25% due no later than February 1, 2026 and 25% due no later than May 1, 2026. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2026, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, Florida Statutes, or other applicable law to collect and enforce the whole assessment, as set forth herein.

**C.\ Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 6. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.



**PASSED AND ADOPTED THIS 5<sup>TH</sup> DAY OF AUGUST 2025.**

ATTEST:

**CROSSWINDS EAST  
COMMUNITY DEVELOPMENT  
DISTRICT**

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

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

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

**Exhibit A:** Adopted Budget for Fiscal Year 2026

**Exhibit B:** Assessment Roll (Uniform Method)  
Assessment Roll (Direct Collect)



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

***Proposed Budget***  
***FY2026***





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

Description	Adopted Budget FY2025	Actuals Thru 06/30/25	Projected Next 3 Months	Total Thru 09/30/25	Proposed Budget FY2026
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**Revenues**

Assessments - On Roll	\$ 277,200	\$ 289,522	\$ -	\$ 289,522	\$ 1,081,434
Assessments - Direct (Unplatted)	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 90,409
Developer Contributions	\$ 249,660	\$ 35,000	\$ -	\$ 35,000	\$ -
Lot Closings	\$ -	\$ 65,973	\$ -	\$ 65,973	\$ -

<b>Total Revenues</b>	<b>\$ 576,860</b>	<b>\$ 440,495</b>	<b>\$ -</b>	<b>\$ 440,495</b>	<b>\$ 1,171,843</b>
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**Expenditures**

**General & Administrative**

Supervisor Fees	\$ 12,000	\$ 4,600	\$ 3,000	\$ 7,600	\$ 12,000
Employer FICA Expense	\$ -	\$ 352	\$ 230	\$ 581	\$ 918
Engineering	\$ 15,000	\$ 2,663	\$ 3,750	\$ 6,413	\$ 15,000
Attorney	\$ 60,000	\$ 23,960	\$ 15,000	\$ 38,960	\$ 25,000
Annual Audit	\$ 4,000	\$ 5,700	\$ -	\$ 5,700	\$ 4,000
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,150
Arbitrage	\$ 450	\$ 900	\$ -	\$ 900	\$ 900
Dissemination	\$ 5,000	\$ 7,000	\$ 1,500	\$ 8,500	\$ 8,755
Disclosure Software	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ 4,020	\$ 4,811	\$ -	\$ 4,811	\$ 10,242
Management Fees	\$ 40,000	\$ 30,000	\$ 10,000	\$ 40,000	\$ 41,200
Information Technology	\$ 1,890	\$ 1,418	\$ 473	\$ 1,890	\$ 1,947
Website Maintenance	\$ 1,260	\$ 945	\$ 315	\$ 1,260	\$ 1,298
Postage & Delivery	\$ 250	\$ 2,502	\$ 834	\$ 3,336	\$ 250
Insurance	\$ 5,980	\$ 5,408	\$ -	\$ 5,408	\$ 6,934
Copies	\$ 750	\$ -	\$ 188	\$ 188	\$ 750
Legal Advertising	\$ 10,000	\$ 4,076	\$ 2,500	\$ 6,576	\$ 5,000
Other Current Charges	\$ 2,500	\$ 1,170	\$ 450	\$ 1,620	\$ 2,500
Office Supplies	\$ 625	\$ 16	\$ 30	\$ 46	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175

<b>Total General &amp; Administrative:</b>	<b>\$ 168,900</b>	<b>\$ 100,697</b>	<b>\$ 38,268</b>	<b>\$ 138,965</b>	<b>\$ 147,644</b>
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**Operations & Maintenance**

**Field Expenditures**

Property Insurance	\$ 8,000	\$ 2,959	\$ -	\$ 2,959	\$ 30,000
Field Management	\$ 15,000	\$ 11,250	\$ 3,750	\$ 15,000	\$ 15,450
Landscaping Replacement	\$ 7,500	\$ 3,150	\$ 4,350	\$ 7,500	\$ 40,000
Streetlights	\$ 18,000	\$ 4,768	\$ 1,650	\$ 6,418	\$ 40,000
Electric	\$ 2,000	\$ 1,162	\$ 450	\$ 1,612	\$ 5,000
Water & Sewer	\$ 15,000	\$ 5,846	\$ 3,750	\$ 9,596	\$ 30,000
Landscape Maintenance	\$ 58,500	\$ 56,783	\$ 23,841	\$ 80,624	\$ 400,000
Lake Maintenance	\$ -	\$ 1,800	\$ 600	\$ 2,400	\$ 2,400
Irrigation Repairs	\$ 3,500	\$ 4,592	\$ -	\$ 4,592	\$ 15,000
General Repairs & Maintenance	\$ 8,500	\$ 2,688	\$ 5,812	\$ 8,500	\$ 10,000
Holiday Decorations	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Field Contingency	\$ 100,000	\$ 200	\$ 25,000	\$ 25,200	\$ 50,000

<b>Subtotal Field Expenditures</b>	<b>\$ 236,000</b>	<b>\$ 95,199</b>	<b>\$ 69,203</b>	<b>\$ 164,402</b>	<b>\$ 647,850</b>
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# Crosswinds East

## Community Development District

### Proposed Budget General Fund

Description	Adopted Budget FY2025	Actuals Thru 06/30/25	Projected Next 3 Months	Total Thru 09/30/25	Proposed Budget FY2026
<b>Amenities Expenditures</b>					
Amenity - Electric	\$ 2,600	\$ -	\$ 650	\$ 650	\$ 50,000
Amenity - Water	\$ 6,000	\$ -	\$ 1,500	\$ 1,500	\$ 30,000
Playground & Furniture Lease	\$ 50,000	\$ 31,762	\$ 10,587	\$ 42,349	\$ 97,349
Internet	\$ 2,000	\$ -	\$ 500	\$ 500	\$ 4,000
Amenity Landscaping	\$ 6,500	\$ -	\$ -	\$ -	\$ -
Landscape Replacement	\$ 3,500	\$ -	\$ -	\$ -	\$ -
Amenity Irrigation Repairs	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Pest Control	\$ 1,500	\$ 70	\$ 210	\$ 280	\$ 4,000
Janitorial Services	\$ 16,160	\$ -	\$ 4,040	\$ 4,040	\$ 48,000
Security Services	\$ 30,000	\$ -	\$ 7,500	\$ 7,500	\$ 52,000
Pool Maintenance	\$ 23,700	\$ -	\$ 5,925	\$ 5,925	\$ 36,000
Amenity Repairs & Maintenance	\$ 10,000	\$ -	\$ 2,500	\$ 2,500	\$ 20,000
Amenity Access Management	\$ 10,000	\$ 1,250	\$ 3,750	\$ 5,000	\$ 15,000
Amenities Contingency	\$ 7,500	\$ 14,092	\$ -	\$ 14,092	\$ 20,000
<b>Subtotal Amenity Expenditures</b>	<b>\$ 171,960</b>	<b>\$ 47,174</b>	<b>\$ 37,162</b>	<b>\$ 84,336</b>	<b>\$ 376,349</b>
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 407,960</b>	<b>\$ 142,373</b>	<b>\$ 106,365</b>	<b>\$ 248,738</b>	<b>\$ 1,024,199</b>
<b>Total Expenditures</b>	<b>\$ 576,860</b>	<b>\$ 243,070</b>	<b>\$ 144,634</b>	<b>\$ 387,703</b>	<b>\$ 1,171,843</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 197,425</b>	<b>\$ (144,634)</b>	<b>\$ 52,791</b>	<b>\$ (0)</b>

Net Assessments	\$1,171,843
Add: Discounts & Collections 7%	\$88,203
Gross Assessments	<u>\$1,260,046</u>

Product	Assessable Units	ERU's	Total ERU's	Net Assessment	Net Per Unit	Gross Per Unit
Townhomes	530	0.75	398	\$306,284	\$577.89	\$621.39
Single Family	1006	1.00	1006	\$775,149	\$770.53	\$828.52
Unplatted - Townhomes	216	0.04	162	\$6,606	\$30.58	\$32.89
Unplatted - Single Family	2055	0.05	2055	\$83,803	\$40.78	\$43.85
	3807		3621	<b>\$1,171,843</b>		



# **Crosswinds East**

## **Community Development District**

### **General Fund Budget**

#### **Revenues:**

##### **Assessments**

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

##### **Developer Contributions**

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

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#### **Expenditures:**

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

###### **Supervisor Fees**

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

###### **Employer FICA Expense**

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

###### **Engineering**

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

###### **Attorney**

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

###### **Annual Audit**

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

###### **Assessment Administration**

The District has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

###### **Arbitrage**

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

###### **Dissemination**

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



# **Crosswinds East**

## **Community Development District**

### **General Fund Budget**

#### *Disclosure Software*

The District has contracted with DTS to provide software platform for filing various reports required in accordance with the Continuing Disclosure Agreements for the various bond issue(s).

#### *Trustee Fees*

The District will incur trustee related costs with the issuance of its Series 2024 bond and anticipated issuances with US Bank.

#### *Management Fees*

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

#### *Information Technology*

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

#### *Website Maintenance*

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

#### *Postage & Delivery*

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

#### *Insurance*

The District’s general liability and public official’s liability insurance coverage.

#### *Copies*

Printing and binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

#### *Legal Advertising*

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

#### *Other Current Charges*

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

#### *Office Supplies*

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



# **Crosswinds East**

## **Community Development District**

### **General Fund Budget**

#### **Dues, Licenses & Subscriptions**

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

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

##### **Property Insurance**

Represents the estimated costs of insurance coverage to governmental agencies.

##### **Field Management**

Represents the estimated costs for onsite field management.

##### **Landscape Replacement**

Represents the estimated costs of replacing landscaping within the common areas of the District.

##### **Streetlights**

Represents the estimated costs to maintain street lights within the District Boundaries.

##### **Electric**

Represents the estimated costs for electric charges of common areas throughout the District.

##### **Water & Sewer**

Represents the estimated costs for water and refuse services provided for common areas throughout the District.

##### **Landscape Maintenance**

Represents the estimated costs to provide maintenance of the landscaping within the District.

##### **Lake Maintenance**

Represents the cost of contracting Aquatic Weed Management, Inc. that maintain the lakes located within the District.

##### **Irrigation Repairs**

Represents the estimated costs of maintaining and repairing the irrigation system.

##### **General Repairs & Maintenance**

Represents the estimated costs of general repairs and maintenance of the District's common areas.

##### **Field Contingency**

Represents the estimated costs the District could incur throughout the fiscal year for field related items.



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

**Amenity Expenditures**

**Amenity - Electric**

Represents the estimated electric charges for the District's amenity facility.

**Amenity - Water**

Represents the estimated water charges for the District's amenity facility.

**Playground Lease**

Represents the estimated costs of leasing playground equipment.

**Internet**

Represents the cost of internet service for the amenity facility.

**Amenity Landscaping**

Represents the estimated costs to maintain the landscaping for the amenity facility.

**Landscape Replacement**

Represents the estimated costs of replacing landscaping for the amenity facility.

**Amenity Irrigation Repairs**

Represents the estimated costs of maintaining and repairing the irrigation system for the amenity facility.

**Pest Control**

Represents the estimated costs for pest control treatments to its amenity facilities.

**Janitorial Services**

Represents the estimated costs to provide janitorial services for the District's amenity facilities.

**Security Services**

Represents the estimated costs of maintaining security systems in place.

**Pool Maintenance**

Represents the estimated costs to provide regular cleaning and treatments of the District's pool.

**Amenity Repairs & Maintenance**

Represents estimated costs to maintenance of the District's amenity facilities.

**Holiday Decorations**

Represents estimated costs for holiday decoration of the District.



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

**Amenity Access Management**

Represents the cost of managing access to the District's amenity facility.

**Amenities Contingency**

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

**Other Expenditures:**

**Capital Reserves**

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.



**Crosswinds East**  
**Community Development District**  
**Proposed Budget**  
**Debt Service Fund**  
**Series 2024 Assessment Area One**

Description	Adopted Budget FY2025	Actuals Thru 06/30/25	Projected Next 3 Months	Total Thru 09/30/25	Proposed Budget FY2026
<b><u>Revenues</u></b>					
Assessments	\$ 261,800	\$ 273,438	\$ -	\$ 273,438	\$ 1,783,400
Assessments - Direct	\$ 1,521,600	\$ -	\$ 224,700	\$ 224,700	\$ -
Assessments - Lot Closings	\$ -	\$ 1,296,900	\$ -	\$ 1,296,900	\$ -
Interest	\$ -	\$ 72,554	\$ 24,185	\$ 96,739	\$ 48,370
Carry Forward Surplus <sup>(1)</sup>	\$ 752,718	\$ 759,991	\$ -	\$ 759,991	\$ 860,479
<b>Total Revenues</b>	<b>\$ 2,536,118</b>	<b>\$ 2,402,884</b>	<b>\$ 248,885</b>	<b>\$ 2,651,769</b>	<b>\$ 2,692,248</b>
<b><u>Expenditures</u></b>					
Interest - 11/1	\$ 713,200	\$ 713,200	\$ -	\$ 713,200	\$ 704,759
Principal - 5/1	\$ 365,000	\$ 365,000	\$ -	\$ 365,000	\$ 380,000
Interest - 5/1	\$ 713,200	\$ 713,200	\$ -	\$ 713,200	\$ 704,759
<b>Total Expenditures</b>	<b>\$ 1,791,400</b>	<b>\$ 1,791,400</b>	<b>\$ -</b>	<b>\$ 1,791,400</b>	<b>\$ 1,789,519</b>
<b><u>Other Financing Sources/(Uses)</u></b>					
Transfer In/(Out)	\$ -	\$ 110	\$ -	\$ 110	\$ -
<b>Total Other Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ 110</b>	<b>\$ -</b>	<b>\$ 110</b>	<b>\$ -</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 744,718</b>	<b>\$ 611,594</b>	<b>\$ 248,885</b>	<b>\$ 860,479</b>	<b>\$ 902,730</b>

Interest - 11/1/26 \$ 695,971.88

<sup>(1)</sup> Carryforward Surplus is net of Debt Service Reserve Funds

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Townhome	120	\$138,000	\$1,150.00	\$1,236.56
Townhome - DR Horton	102	\$86,700	\$850.00	\$913.98
Townhome - West Bay	308	\$261,800	\$850.00	\$913.98
Single Family - 40'	258	\$425,700	\$1,650.00	\$1,774.19
Single Family - 50'	528	\$871,200	\$1,650.00	\$1,774.19
<b>Total ERU's</b>	<b>1316</b>	<b>\$1,783,400</b>		



**Crosswinds East**  
**Community Development District**  
**Series 2024 Special Assessment Bonds Area One**  
**Amortization Schedule**

Date		Balance	Principal		Interest		Total
11/01/25	\$	25,420,000.00	\$	-	\$	704,759.38	\$ 1,782,959.38
05/01/26	\$	25,420,000.00	\$	380,000.00	\$	704,759.38	
11/01/26	\$	25,040,000.00	\$	-	\$	695,971.88	\$ 1,780,731.25
05/01/27	\$	25,040,000.00	\$	400,000.00	\$	695,971.88	
11/01/27	\$	24,640,000.00	\$	-	\$	686,721.88	\$ 1,782,693.75
05/01/28	\$	24,640,000.00	\$	415,000.00	\$	686,721.88	
11/01/28	\$	24,225,000.00	\$	-	\$	677,125.00	\$ 1,778,846.88
05/01/29	\$	24,225,000.00	\$	435,000.00	\$	677,125.00	
11/01/29	\$	23,790,000.00	\$	-	\$	667,065.63	\$ 1,779,190.63
05/01/30	\$	23,790,000.00	\$	455,000.00	\$	667,065.63	
11/01/30	\$	23,335,000.00	\$	-	\$	656,543.75	\$ 1,778,609.38
05/01/31	\$	23,335,000.00	\$	480,000.00	\$	656,543.75	
11/01/31	\$	22,855,000.00	\$	-	\$	645,443.75	\$ 1,781,987.50
05/01/32	\$	22,855,000.00	\$	505,000.00	\$	645,443.75	
11/01/32	\$	22,350,000.00	\$	-	\$	631,556.25	\$ 1,782,000.00
05/01/33	\$	22,350,000.00	\$	535,000.00	\$	631,556.25	
11/01/33	\$	21,815,000.00	\$	-	\$	616,843.75	\$ 1,783,400.00
05/01/34	\$	21,815,000.00	\$	560,000.00	\$	616,843.75	
11/01/34	\$	21,255,000.00	\$	-	\$	601,443.75	\$ 1,778,287.50
05/01/35	\$	21,255,000.00	\$	595,000.00	\$	601,443.75	
11/01/35	\$	20,660,000.00	\$	-	\$	585,081.25	\$ 1,781,525.00
05/01/36	\$	20,660,000.00	\$	630,000.00	\$	585,081.25	
11/01/36	\$	20,030,000.00	\$	-	\$	567,756.25	\$ 1,782,837.50
05/01/37	\$	20,030,000.00	\$	665,000.00	\$	567,756.25	
11/01/37	\$	19,365,000.00	\$	-	\$	549,468.75	\$ 1,782,225.00
05/01/38	\$	19,365,000.00	\$	700,000.00	\$	549,468.75	
11/01/38	\$	18,665,000.00	\$	-	\$	530,218.75	\$ 1,779,687.50
05/01/39	\$	18,665,000.00	\$	740,000.00	\$	530,218.75	
11/01/39	\$	17,925,000.00	\$	-	\$	509,868.75	\$ 1,780,087.50
05/01/40	\$	17,925,000.00	\$	780,000.00	\$	509,868.75	
11/01/40	\$	17,145,000.00	\$	-	\$	488,418.75	\$ 1,778,287.50
05/01/41	\$	17,145,000.00	\$	825,000.00	\$	488,418.75	
11/01/41	\$	15,445,000.00	\$	-	\$	465,731.25	\$ 1,779,150.00
05/01/42	\$	13,545,000.00	\$	875,000.00	\$	465,731.25	
11/01/42	\$	13,545,000.00	\$	-	\$	441,668.75	\$ 1,782,400.00
05/01/43	\$	13,545,000.00	\$	925,000.00	\$	441,668.75	\$ -
11/01/43	\$	13,545,000.00	\$	-	\$	416,231.25	\$ 1,782,900.00
05/01/44	\$	13,545,000.00	\$	975,000.00	\$	416,231.25	\$ -
11/01/44	\$	13,545,000.00	\$	-	\$	389,418.75	\$ 1,780,650.00
05/01/45	\$	13,545,000.00	\$	1,030,000.00	\$	389,418.75	
11/01/45	\$	12,515,000.00	\$	-	\$	359,806.25	\$ 1,779,225.00
05/01/46	\$	12,515,000.00	\$	1,095,000.00	\$	359,806.25	
11/01/46	\$	11,420,000.00	\$	-	\$	328,325.00	\$ 1,783,131.25



**Crosswinds East**  
**Community Development District**  
**Series 2024 Special Assessment Bonds Area One**  
**Amortization Schedule**

Date		Balance	Prinicpal		Interest		Total
05/01/47	\$	11,420,000.00	\$	1,155,000.00	\$	328,325.00	
11/01/47	\$	10,265,000.00	\$	-	\$	295,118.75	\$ 1,778,443.75
05/01/48	\$	10,265,000.00	\$	1,225,000.00	\$	295,118.75	
11/01/48	\$	9,040,000.00	\$	-	\$	259,900.00	\$ 1,780,018.75
05/01/49	\$	9,040,000.00	\$	1,300,000.00	\$	259,900.00	
11/01/49	\$	7,740,000.00	\$	-	\$	222,525.00	\$ 1,782,425.00
05/01/50	\$	7,740,000.00	\$	1,375,000.00	\$	222,525.00	
11/01/50	\$	6,365,000.00	\$	-	\$	182,993.75	\$ 1,780,518.75
05/01/51	\$	6,365,000.00	\$	1,455,000.00	\$	182,993.75	
11/01/51	\$	4,910,000.00	\$	-	\$	141,162.50	\$ 1,779,156.25
05/01/52	\$	4,910,000.00	\$	1,545,000.00	\$	141,162.50	
11/01/52	\$	3,365,000.00	\$	-	\$	96,743.75	\$ 1,782,906.25
05/01/53	\$	3,365,000.00	\$	1,635,000.00	\$	96,743.75	
11/01/53	\$	1,730,000.00	\$	-	\$	49,737.50	\$ 1,781,481.25
05/01/54	\$	1,730,000.00	\$	1,730,000.00	\$	49,737.50	\$ 1,779,737.50
			\$	25,785,000.00	\$	28,599,357.78	\$ 54,384,357.78



**Crosswinds East**  
**Community Development District**  
**Proposed Budget**  
**Debt Service Fund**  
**Series 2024 Assessment Area Two**

Description	Adopted Budget FY2025	Actuals Thru 06/30/25	Projected Next 3 Months	Total Thru 09/30/25	Proposed Budget FY2026
<b><u>Revenues</u></b>					
Assessments	\$ -	\$ 428,985	\$ -	\$ 428,985	\$ 428,982
Interest	\$ -	\$ 17,685	\$ 5,895	\$ 23,580	\$ 11,790
Carry Forward Surplus <sup>(1)</sup>	\$ -	\$ 57,605	\$ -	\$ 57,605	\$ 172,692
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 504,275</b>	<b>\$ 5,895</b>	<b>\$ 510,170</b>	<b>\$ 613,465</b>
<b><u>Expenditures</u></b>					
Interest - 11/1	\$ -	\$ 57,605	\$ -	\$ 57,605	\$ 165,103
Principal - 5/1	\$ -	\$ 95,000	\$ -	\$ 95,000	\$ 100,000
Interest - 5/1	\$ -	\$ 167,240	\$ -	\$ 167,240	\$ 165,103
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 319,845</b>	<b>\$ -</b>	<b>\$ 319,845</b>	<b>\$ 430,205</b>
<b><u>Other Financing Sources/(Uses)</u></b>					
Transfer In/(Out)	\$ -	\$ (13,225)	\$ (4,408)	\$ (17,633)	\$ -
<b>Total Other Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ (13,225)</b>	<b>\$ (4,408)</b>	<b>\$ (17,633)</b>	<b>\$ -</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 171,205</b>	<b>\$ 1,487</b>	<b>\$ 172,692</b>	<b>\$ 183,260</b>

Interest - 11/1/26 \$ 162,852.50

<sup>(1)</sup> Carryforward Surplus is net of Debt Service Reserve Funds

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 40'	172	\$335,386	\$1,949.92	\$2,096.69
Single Family - 50'	48	\$93,596	\$1,949.92	\$2,096.69
<b>Total ERU's</b>	<b>220</b>	<b>\$428,982</b>		



**Crosswinds East**  
**Community Development District**  
**Series 2024 Special Assessment Bonds Area Two**  
**Amortization Schedule**

Date		Balance		Principal		Interest		Total
11/01/25	\$	6,305,000.00	\$	-	\$	165,102.50	\$	427,342.50
05/01/26	\$	6,305,000.00	\$	100,000.00	\$	165,102.50		
11/01/26	\$	6,205,000.00	\$	-	\$	162,852.50	\$	427,955.00
05/01/27	\$	6,205,000.00	\$	105,000.00	\$	162,852.50		
11/01/27	\$	6,100,000.00	\$	-	\$	160,490.00	\$	428,342.50
05/01/28	\$	6,100,000.00	\$	110,000.00	\$	160,490.00		
11/01/28	\$	5,990,000.00	\$	-	\$	158,015.00	\$	428,505.00
05/01/29	\$	5,990,000.00	\$	115,000.00	\$	158,015.00		
11/01/29	\$	5,875,000.00	\$	-	\$	155,427.50	\$	428,442.50
05/01/30	\$	5,875,000.00	\$	120,000.00	\$	155,427.50		
11/01/30	\$	5,755,000.00	\$	-	\$	152,727.50	\$	428,155.00
05/01/31	\$	5,755,000.00	\$	125,000.00	\$	152,727.50		
11/01/31	\$	5,630,000.00	\$	-	\$	149,915.00	\$	427,642.50
05/01/32	\$	5,630,000.00	\$	130,000.00	\$	149,915.00		
11/01/32	\$	5,500,000.00	\$	-	\$	146,567.50	\$	426,482.50
05/01/33	\$	5,500,000.00	\$	135,000.00	\$	146,567.50		
11/01/33	\$	5,365,000.00	\$	-	\$	143,091.25	\$	424,658.75
05/01/34	\$	5,365,000.00	\$	145,000.00	\$	143,091.25		
11/01/34	\$	5,220,000.00	\$	-	\$	139,357.50	\$	427,448.75
05/01/35	\$	5,220,000.00	\$	150,000.00	\$	139,357.50		
11/01/35	\$	5,070,000.00	\$	-	\$	135,495.00	\$	424,852.50
05/01/36	\$	5,070,000.00	\$	160,000.00	\$	135,495.00		
11/01/36	\$	4,910,000.00	\$	-	\$	131,375.00	\$	426,870.00
05/01/37	\$	4,910,000.00	\$	170,000.00	\$	131,375.00		
11/01/37	\$	4,740,000.00	\$	-	\$	126,997.50	\$	428,372.50
05/01/38	\$	4,740,000.00	\$	175,000.00	\$	126,997.50		
11/01/38	\$	4,565,000.00	\$	-	\$	122,491.25	\$	424,488.75
05/01/39	\$	4,565,000.00	\$	185,000.00	\$	122,491.25		
11/01/39	\$	4,380,000.00	\$	-	\$	117,727.50	\$	425,218.75
05/01/40	\$	4,380,000.00	\$	195,000.00	\$	117,727.50		
11/01/40	\$	4,185,000.00	\$	-	\$	112,706.25	\$	425,433.75
05/01/41	\$	4,185,000.00	\$	205,000.00	\$	112,706.25		
11/01/41	\$	3,765,000.00	\$	-	\$	107,427.50	\$	425,133.75



05/01/42	\$	3,295,000.00	\$	215,000.00	\$	107,427.50	
11/01/42	\$	3,295,000.00	\$	-	\$	101,891.25	\$ 424,318.75
05/01/43	\$	3,295,000.00	\$	230,000.00	\$	101,891.25	\$ -
11/01/43	\$	3,295,000.00	\$	-	\$	95,968.75	\$ 427,860.00
05/01/44	\$	3,295,000.00	\$	240,000.00	\$	95,968.75	\$ -
11/01/44	\$	3,295,000.00	\$	-	\$	89,788.75	\$ 425,757.50
05/01/45	\$	3,295,000.00	\$	255,000.00	\$	89,788.75	
11/01/45	\$	3,040,000.00	\$	-	\$	82,840.00	\$ 427,628.75
05/01/46	\$	3,040,000.00	\$	270,000.00	\$	82,840.00	
11/01/46	\$	2,770,000.00	\$	-	\$	75,482.50	\$ 428,322.50
05/01/47	\$	2,770,000.00	\$	285,000.00	\$	75,482.50	
11/01/47	\$	2,485,000.00	\$	-	\$	67,716.25	\$ 428,198.75
05/01/48	\$	2,485,000.00	\$	300,000.00	\$	67,716.25	
11/01/48	\$	2,185,000.00	\$	-	\$	59,541.25	\$ 427,257.50
05/01/49	\$	2,185,000.00	\$	315,000.00	\$	59,541.25	
11/01/49	\$	1,870,000.00	\$	-	\$	50,957.50	\$ 425,498.75
05/01/50	\$	1,870,000.00	\$	335,000.00	\$	50,957.50	
11/01/50	\$	1,535,000.00	\$	-	\$	41,828.75	\$ 427,786.25
05/01/51	\$	1,535,000.00	\$	355,000.00	\$	41,828.75	
11/01/51	\$	1,180,000.00	\$	-	\$	32,155.00	\$ 428,983.75
05/01/52	\$	1,180,000.00	\$	370,000.00	\$	32,155.00	
11/01/52	\$	810,000.00	\$	-	\$	22,072.50	\$ 424,227.50
05/01/53	\$	810,000.00	\$	395,000.00	\$	22,072.50	
11/01/53	\$	415,000.00	\$	-	\$	11,308.75	\$ 428,381.25
05/01/54	\$	415,000.00	\$	415,000.00	\$	11,308.75	\$ 426,308.75

	\$	6,400,000.00	\$	6,463,479.89	\$	12,863,479.89
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**Crosswinds East**  
**Community Development District**  
**Proposed Budget**  
**Capital Reserve Fund**

Description	Adopted Budget FY2025	Actuals Thru 06/30/25	Projected Next 3 Months	Total Thru 9/30/25	Proposed Budget FY2026
<b>Revenues</b>					
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Sources/(Uses)</b>					
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>



**Crosswinds East CDD**  
**FY 26 Assessment Roll**

PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024 AA1	SERIES 2024 AA2	TOTAL
272714739007000010	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000020	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000030	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000040	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000050	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000060	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000070	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000080	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000090	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000100	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000110	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000120	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000130	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000140	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000150	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000160	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000170	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000180	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000190	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000200	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000210	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000220	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000230	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000240	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000250	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000260	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000270	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000280	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000290	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000300	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000310	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000320	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000330	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000340	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000350	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000360	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000370	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000380	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000390	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000400	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000410	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000420	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000430	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000440	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000450	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000460	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000470	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000480	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000490	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000500	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000510	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000520	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000530	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000540	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000550	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000560	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000570	1	SF	\$828.52	\$1,774.19		\$2,602.71



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272714739007000580	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000590	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000600	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000610	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000620	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000630	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000640	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000650	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000660	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000670	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000680	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000690	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000700	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000710	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000720	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000730	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000740	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000750	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000760	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000770	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000780	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000790	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000800	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000810	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000820	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000830	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000840	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000850	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000860	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000870	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000880	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000890	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000900	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000910	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000920	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000930	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000940	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000950	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000960	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000970	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000980	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007000990	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001000	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001010	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001020	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001030	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001040	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001050	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001060	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001070	1	SF	\$828.52	\$1,774.19		\$2,602



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272714739007001190	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001200	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001210	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001220	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001230	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001240	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001250	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001260	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001270	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001280	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001290	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001300	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001310	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001320	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001330	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001340	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001350	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001360	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001370	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001380	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001390	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001400	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001410	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001420	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001430	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001440	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001450	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001460	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001470	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001480	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001490	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001500	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001510	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001520	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001530	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001540	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001550	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001560	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001570	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001580	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001590	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001600	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001610	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001620	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001630	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001640	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001650	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001660	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001670	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001680	1	SF	\$828.52	\$1,774.19		\$2,602



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272714739007001800	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001810	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001820	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001830	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001840	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001850	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001860	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001870	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001880	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001890	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001900	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001910	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001920	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001930	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001940	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001950	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001960	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001970	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001980	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007001990	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002000	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002010	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002020	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002030	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002040	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002050	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002060	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002070	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002080	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002090	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002100	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002110	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002120	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002130	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002140	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002150	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002160	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002170	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002180	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002190	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002200	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002210	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002220	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002230	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002240	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002250	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002260	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002270	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002280	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007002290	1	SF	\$828.52	\$1,774.19		\$2,602



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PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272714739007003630	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003640	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003650	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003660	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003670	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003680	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003690	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003700	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003710	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003720	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003730	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003740	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003750	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003760	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003770	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003780	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003790	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003800	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003810	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003820	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003830	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003840	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003850	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003860	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003870	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003880	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003890	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003900	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003910	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003920	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003930	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003940	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003950	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003960	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003970	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003980	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007003990	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004000	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004010	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004020	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004030	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004040	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004050	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004060	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004070	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004080	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004090	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004100	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004110	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004120	1	SF	\$828.52	\$1,774.19		\$2,602



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PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272714739007004850	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004860	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004870	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004880	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004890	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004900	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004910	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004920	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004930	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004940	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004950	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004960	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004970	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004980	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007004990	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005000	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005010	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005020	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005030	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005040	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005050	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005060	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005070	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005080	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005090	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005100	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005110	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005120	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005130	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005140	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005150	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005160	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005170	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005180	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005190	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005200	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005210	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005220	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005230	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005240	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005250	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005260	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005270	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005280	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005290	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005300	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005310	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005320	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005330	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005340	1	SF	\$828.52	\$1,774.19		\$2,602



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272714739007005460	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005470	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005480	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005490	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005500	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005510	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005520	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005530	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005540	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005550	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005560	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005570	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005580	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005590	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005600	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005610	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005620	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005630	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005640	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005650	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005660	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005670	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005680	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005690	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005700	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005710	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005720	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005730	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005740	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005750	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005760	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005770	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005780	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005790	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005800	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005810	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005820	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005830	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005840	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005850	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005860	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005870	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005880	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005890	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005900	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005910	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005920	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005930	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005940	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007005950	1	SF	\$828.52	\$1,774.19		\$2,602



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024 AA1	SERIES 2024 AA2	TOTAL
272714739007006070	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007006080	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007006090	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007006100	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007006110	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007006120	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007006130	1	SF	\$828.52	\$1,774.19		\$2,602.71
272714739007006140	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006150	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006160	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006170	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006180	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006190	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006200	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006210	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006220	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006230	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006240	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006250	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006260	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006270	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006280	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006290	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006300	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006310	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006320	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006330	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006340	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006350	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006360	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006370	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006380	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006390	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006400	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006410	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006420	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006430	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006440	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007006450	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007007900	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007007910	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007007920	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007007930	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007007940	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007007950	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007007960	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007007970	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007007980	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007007990	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008000	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008010	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008020	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008030	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008040	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008050	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008060	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008070	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008080	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008090	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008100	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008110	1	TH	\$621.39	\$1,236.56		\$1,857.95



[illegible]



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272714739007008730	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008740	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008750	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008760	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008770	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008780	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008790	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008800	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008810	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008820	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008830	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008840	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008850	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007008860	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007008870	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007008880	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007008890	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007008900	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007008910	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007008920	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007008930	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007008940	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007008950	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007008960	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007008970	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007008980	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007008990	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009000	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009010	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009020	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009030	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009040	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009050	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009060	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009070	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009080	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009090	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009100	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009110	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009120	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009130	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009140	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009150	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009160	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009170	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009180	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009190	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009200	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009210	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009220	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009230	1	TH	\$621.39	\$913.98		\$1



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272714739007009660	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009670	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009680	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009690	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009700	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009710	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009720	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009730	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009740	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009750	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009760	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009770	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009780	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009790	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009800	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009810	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009820	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009830	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009840	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009850	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009860	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009870	1	TH	\$621.39	\$913.98		\$1,535.37
272714739007009880	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007009890	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007009900	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007009910	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007009920	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007009930	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007009940	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007009950	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007009960	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007009970	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007009980	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007009990	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007010000	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007010010	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007010020	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007010030	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007010040	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007010050	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007010060	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007010070	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007010080	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007010090	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007010100	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007010110	1	TH	\$621.39	\$1,236.56		\$1,857.95
272714739007010520	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010530	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010540	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010550	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010560	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010570	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010580	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010590	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010600	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010610	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010620	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010630	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010640	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010650	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010660	1	SF	\$828.52	\$1,774.19		\$1,774.19



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272714739007010670	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010680	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010690	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010700	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010710	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010720	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010730	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010740	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010750	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010760	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010770	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010780	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010790	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010800	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010810	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010820	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010830	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010840	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010850	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010860	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010870	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010880	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010890	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010900	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010910	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010920	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010930	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010940	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010950	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010960	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010970	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010980	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007010990	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011000	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011010	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011020	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011030	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011040	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011050	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011060	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011070	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011080	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011090	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011100	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011110	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011120	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011130	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011140	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011150	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011160	1	SF	\$828.52	\$1,774.19		\$1,774



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272714739007011280	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011290	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011300	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011310	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011320	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011330	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011340	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011350	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011360	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011370	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011380	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011390	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011400	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011410	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011420	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011430	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011440	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011450	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011460	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011470	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011480	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011490	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011500	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011510	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011520	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011530	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011540	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011550	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011560	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011570	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011580	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011590	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011600	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011610	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011620	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011630	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011640	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011650	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011660	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011670	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011680	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011690	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011700	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011710	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011720	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011730	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011740	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011750	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011760	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011770	1	SF	\$828.52	\$1,774.19		\$1,774



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272714739007011890	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011900	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011910	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011920	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011930	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011940	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011950	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011960	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011970	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011980	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007011990	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012000	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012010	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012020	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012030	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012040	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012050	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012060	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012070	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012080	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012090	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012100	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012110	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012120	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012130	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012140	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012150	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012160	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012170	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012180	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012190	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012200	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012210	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012220	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012230	1	SF	\$828.52	\$1,774.19		\$1,774.19
272714739007012240	1	SF	\$828.52	\$1,774.19		\$1,774.19
272722757005001010	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005001020	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005001030	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005001040	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005001050	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005001060	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005001070	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005001080	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005001090	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005001100	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005001110	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005001120	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002020	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002030	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002040	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002050	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002060	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002070	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002080	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002090	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002100	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002110	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002120	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002130	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002140	1	TH	\$621.39	\$913.98		\$1,535.37



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272722757005002150	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002160	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002170	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002180	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002190	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002200	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002210	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002220	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002230	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002240	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002250	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002260	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002270	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002280	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002290	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002300	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002310	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005002320	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003010	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003020	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003030	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003040	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003050	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003060	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003070	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003080	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003090	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003100	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003110	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003120	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003130	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003140	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003150	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003160	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003170	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003180	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003190	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003200	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003210	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003220	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003230	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005003240	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004010	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004020	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004030	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004040	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004050	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004060	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004070	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004080	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004090	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004100	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004110	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004120	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004130	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004140	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004150	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004160	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004170	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004180	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005004190	1	TH	\$621.39	\$913.98		\$1,535.37



[illegible]



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272722757005008090	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008100	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008110	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008120	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008130	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008140	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008150	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008160	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008170	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008180	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008190	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008200	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008210	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008220	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008230	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008240	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008250	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008260	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008270	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008280	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008290	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008300	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008310	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008320	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008330	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008340	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008350	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008360	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008370	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008380	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008390	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008400	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008410	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008420	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008430	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008440	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008450	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008460	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008470	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005008480	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009010	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009020	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009030	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009040	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009050	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009060	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009070	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009080	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009090	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009100	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009110	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009120	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009130	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009140	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009150	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009160	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009170	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009180	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009190	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009200	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009210	1	TH	\$621.39	\$913.98		\$1,535.37



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024	SERIES 2024	TOTAL
				AA1	AA2	
272722757005009220	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009230	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009240	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009250	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009260	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009270	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009280	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009290	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009300	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009310	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009320	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009330	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009340	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009350	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009360	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009370	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009380	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009390	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009400	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009410	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009420	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009430	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009440	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009450	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009460	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009470	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005009480	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010010	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010020	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010030	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010040	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010050	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010060	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010070	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010080	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010090	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010100	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010110	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010120	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010130	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010140	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010150	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010160	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010170	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010180	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010190	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010200	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010210	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010220	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010230	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010240	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010250	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010260	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010270	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010280	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010290	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010300	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010310	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005010320	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011010	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011020	1	TH	\$621.39	\$913.98		\$1,535.37



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024 AA1	SERIES 2024 AA2	TOTAL
272722757005011030	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011040	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011050	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011060	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011070	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011080	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011090	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011100	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011110	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011120	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011130	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011140	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011150	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011160	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011170	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011180	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011190	1	TH	\$621.39	\$913.98		\$1,535.37
272722757005011200	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006002010	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006007010	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006007020	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006007030	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006007040	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006007050	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006007060	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006007070	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006007080	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006007090	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006007100	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006007110	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006007120	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006008490	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006008500	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006008510	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006008520	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006008530	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006008540	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006008550	1	TH	\$621.39	\$913.98		\$1,535.37
272722757006008560	1	TH	\$621.39	\$913.98		\$1,535.37
Total Gross Assessments On Roll	1316		\$980,553.42	\$1,917,632.34	\$0.00	\$2,754,851.80
Total Net Assessments On Roll			\$911,914.68	\$1,783,398.08	\$0.00	\$2,562,012.17

#### Direct Billing

PARCEL ID	ACREAGE	PRODUCT TYPE	FY 26 O&M	SERIES 2024 AA1	SERIES 2024 AA2	TOTAL
272723000000032003	1.77	Single Family	\$13,449.73		\$34,036.49	\$47,486.22
272723000000032004	1.75	Single Family	\$13,276.53		\$33,598.18	\$46,874.70
272723000000034001	1.40	Single Family	\$10,651.91		\$26,956.21	\$37,608.12
272723000000034002	4.34	Single Family	\$32,989.63		\$83,485.04	\$116,474.67
272723000000034003	4.34	Single Family	\$33,002.54		\$83,517.72	\$116,520.26
272723000000034004	4.34	Single Family	\$32,956.20		\$83,400.45	\$116,356.65
272723000000034005	2.24	Single Family	\$17,007.96		\$43,041.12	\$60,049.08
272723000000034006	1.77	Single Family	\$13,428.46		\$33,982.66	\$47,411.12
272723000000034007	1.76	Single Family	\$13,404.15		\$33,921.14	\$47,325.29
272723000000034008	0.28	Single Family	\$2,107.29		\$5,332.80	\$7,440.09
272711734500042900	4.90	Unplatted Various	\$1,089.53			\$1,089.53
272714000000011030	0.82	Unplatted Various	\$183.26			\$183.26
272714739007012320	15.89	Unplatted Various	\$3,530.35			\$3,530.35
272711000000022140	1.69	Unplatted Various	\$375.86			\$375.86



PARCEL ID	UNITS	PRODUCT TYPE	FY 26 O&M	SERIES 2024 AA1	SERIES 2024 AA2	TOTAL
272711000000024120	5.91	Unplatted Various	\$1,313.81			\$1,313.81
272714000000011010	23.18	Unplatted Various	\$5,148.97			\$5,148.97
272714000000011040	10.28	Unplatted Various	\$2,284.13			\$2,284.13
272714000000012040	9.89	Unplatted Various	\$2,196.82			\$2,196.82
272714739000010010	9.17	Unplatted Various	\$2,037.30			\$2,037.30
272714739000010030	19.35	Unplatted Various	\$4,299.93			\$4,299.93
272714739000010150	9.56	Unplatted Various	\$2,124.28			\$2,124.28
272714739000010170	14.66	Unplatted Various	\$3,257.38			\$3,257.38
272714739000010200	14.46	Unplatted Various	\$3,211.59			\$3,211.59
272714739000010310	9.54	Unplatted Various	\$2,120.50			\$2,120.50
272714739000020030	34.46	Unplatted Various	\$7,654.99			\$7,654.99
2727147390000600010	13.73	Unplatted Various	\$3,050.15			\$3,050.15
272723000000011003	9.26	Unplatted Various	\$2,056.41			\$2,056.41
272723000000012001	18.83	Unplatted Various	\$4,182.60			\$4,182.60
272723000000012002	19.47	Unplatted Various	\$4,326.36			\$4,326.36
272723000000014000	38.82	Unplatted Various	\$8,624.23			\$8,624.23
272723000000032001	4.21	Unplatted Various	\$934.35			\$934.35
272723000000041001	10.04	Unplatted Various	\$2,230.05			\$2,230.05
272723000000041002	9.92	Unplatted Various	\$2,203.46			\$2,203.46
272723000000041003	9.93	Unplatted Various	\$2,206.02			\$2,206.02
272723000000041004	9.93	Unplatted Various	\$2,206.84			\$2,206.84
272723757500040011	8.04	Unplatted Various	\$1,785.46			\$1,785.46
272723757500040030	9.71	Unplatted Various	\$2,156.38			\$2,156.38
272723757500040130	9.67	Unplatted Various	\$2,149.32			\$2,149.32
272723757500040151	4.35	Unplatted Various	\$965.41			\$965.41
272723757500040152	4.30	Unplatted Various	\$954.64			\$954.64
272723757500040170	8.87	Unplatted Various	\$1,971.43			\$1,971.43
272724000000034010	16.50	Unplatted Various	\$3,665.92			\$3,665.92
272711000000024020	9.48	Unplatted Various	\$2,106.06			\$2,106.06
272711734500042500	19.59	Unplatted Various	\$4,351.38			\$4,351.38
272711000000023030	9.91	Unplatted Various	\$2,202.62			\$2,202.62
272711000000024010	9.26	Unplatted Various	\$2,056.17			\$2,056.17
Total Gross Assessments Off Roll	461.57		\$279,488.38	\$0.00	\$461,271.80	\$740,760.18
Total Net Assessments Off Roll			\$259,924.19	\$0.00	\$428,982.77	\$688,906.97
Total Gross Assessments			\$1,260,041.80	\$1,917,632.34	\$461,271.80	\$3,495,611.98
Total Net Assessments			\$1,171,838.87	\$1,783,398.08	\$428,982.77	\$3,250,919.14



## SECTION V



**RESOLUTION 2025-09**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2025/2026; AND PROVIDING FOR AN EFFECTIVE DATE.**

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

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

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

**WHEREAS**, the Board desires to adopt the Fiscal Year 2025/2026 annual meeting schedule attached as **Exhibit A**.

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

**SECTION 1.** The Fiscal Year 2025/2026 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

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

**PASSED AND ADOPTED** this 5<sup>th</sup> day of August 2025.

ATTEST:

**CROSSWINDS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

**Exhibit A:** Fiscal Year 2025/2026 Annual Meeting Schedule



## **Exhibit A: Fiscal Year 2025/2026 Annual Meeting Schedule**

### **BOARD OF SUPERVISORS MEETING DATES CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2025/2026**

The Board of Supervisors of the Crosswinds East Community Development District will hold their regular meetings for Fiscal Year 2025/2026 at 346 East Central Avenue, Winter Haven, Florida 33880, on the 1<sup>st</sup> Tuesday of every month at 9:15 AM unless otherwise indicated as follows:

**October 7, 2025  
November 4, 2025  
December 2, 2025  
January 6, 2026  
February 3, 2026  
March 3, 2026  
April 7, 2026  
May 5, 2026  
June 2, 2026  
July 7, 2026  
August 4, 2026  
September 1, 2026**

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

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager



## SECTION VI



## **RESOLUTION 2025-10**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT CONFIRMING AUTHORIZATION TO PAY INVOICES FOR WORK PREVIOUSLY APPROVED; AUTHORIZING THE CHAIR OR VICE CHAIR OF THE BOARD OF SUPERVISORS AND THE DISTRICT MANAGER TO ENTER INTO TIME SENSITIVE AND EMERGENCY CONTRACTS AND DISBURSE FUNDS FOR PAYMENT OF CERTAIN EXPENSES WITHOUT PRIOR APPROVAL OF THE BOARD OF SUPERVISORS; PROVIDING FOR A MONETARY THRESHOLD; AND PROVIDING FOR THE REPEAL OF PRIOR SPENDING AUTHORIZATIONS; PROVIDING FOR AN EFFECTIVE DATE.**

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

**WHEREAS**, Section 190.011(5), *Florida Statutes*, authorizes the District to adopt resolutions which may be necessary for the conduct of District business; and

**WHEREAS**, the Board of Supervisors of the District (“**Board**”) typically meets on an as needed basis, and in no event more than monthly, to conduct the business of the District, including approval of proposals, authorizing the entering into of agreements or contracts, and authorizing the payment of District operating and maintenance expenses; and

**WHEREAS**, the Board contracted with the District Manager to timely pay the District’s vendors and perform other management functions; and

**WHEREAS**, the Board desires to confirm that the District Manager is authorized to pay invoices, regardless of the dollar amounts, for work previously approved by the Board and such payments do not need to be approved by the Board prior to payment; and

**WHEREAS**, the Board recognizes that certain time sensitive or emergency issues may arise from time to time that require approval outside of regular monthly meetings; and

**WHEREAS**, to conduct the business of the District in an efficient manner, recurring, non-recurring, and other disbursements for goods and services must be processed and paid in a timely manner; and

**WHEREAS**, the Board has determined that it is in the best interests of the District, and is necessary for the efficient administration of District operations; the health, safety, and welfare of the residents within the District; and the preservation of District assets and facilities, to authorize



limited spending authority to the Chair (or Vice Chair, if the Chair is unavailable) of the Board and the District Manager between regular monthly meetings, for work and services that are time sensitive and/or emergency in nature.

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

1. **Authorization to Pay Invoices for Work Previously Approved.** The District Manager is authorized to pay invoices, regardless of the dollar amounts, for work previously approved by the Board in accordance with such contracts and such payments do not need to be approved by the Board prior to payment nor do they need to be re-approved by the Board at a future meeting.
2. **Limited Spending Authorization.** The Board hereby authorizes the individuals stated below to exercise their judgment to enter into time sensitive and emergency contracts and disburse funds up to the amounts stated below, without prior Board approval for expenses (1) that are required to provide for the health, safety, and welfare of the residents within the District; (2) for the maintenance, repair, or replacement of a District asset; or (3) to remedy an unforeseen disruption in services relating to the District's facilities or assets, if such disruption would result in significantly higher expenses unless the contract is entered into immediately.
  - a.\ The District Manager may individually authorize such expense up to \$2,500.00 per proposal and/or event.
  - b.\ The Chair (or Vice Chair, if the Chair is unavailable) may individually authorize such expenses up to \$10,000.00 per proposal and/or event.
  - c.\ The District Manager and Chair (or Vice Chair, if the Chair is unavailable) may jointly authorize such expenses up to \$25,000.00 per proposal and/or event.
3. **Ratification of Spending Authorization at Future Meeting.** Any payment made or contract entered into pursuant to this Resolution shall be submitted to the Board at the next scheduled meeting for approval and ratification.
4. **Repeal of Prior Spending Authorizations.** All prior spending authorizations approved by resolution or motion of the Board are hereby repealed.
5. **Effective Date.** This Resolution shall become effective immediately upon its adoption.



**PASSED AND ADOPTED THIS 5<sup>th</sup> DAY OF AUGUST 2025.**

ATTEST:

**CROSSWINDS EAST  
COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary/Assistant Secretary

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Chairman, Board of Supervisors



## SECTION VII



**RESOLUTION 2025-11**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
ADOPTING AN AMENDMENT TO THE AMENITY POLICIES OF THE  
DISTRICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING  
AN EFFECTIVE DATE.**

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

**WHEREAS**, the District’s Board of Supervisors (“Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules, rates, charges and fees; and

**WHEREAS**, the Board accordingly finds that it is in the best interest of the District to adopt by resolution an amendment to the policies set forth in **Exhibit A** (“Amendment”), which relate to use of the District’s amenity facilities and other District-owned property, for immediate use and application.

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

**SECTION 1.** The above stated recitals are true and correct and are hereby incorporated herein by reference.

**SECTION 2.** The Amendment attached hereto as **Exhibit A** is hereby adopted pursuant to this Resolution as necessary for the conduct of District business. The amended policies shall remain in full force and effect until such time as the Board may amend or replace them.

**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 immediately upon its adoption.

**PASSED AND ADOPTED** this 5th day of August 2025.

**ATTEST:**

**CROSSWINDS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Chairman, Board of Supervisors

**Exhibit A:** Amendment to Policies



**EXHIBIT A**  
**Amendment to Policies**

## **LAKES AND PONDS POLICIES**

Lakes and Ponds (used interchangeably and reference to one shall implicate the other) within the District primarily function as retention ponds to facilitate the District's system for treatment and attenuation of stormwater run-off and overflow. As a result, contaminants may be present in the water. These policies are intended to limit contact with such contaminants and ensure the continued operations of the Ponds while allowing limited recreational use of the same.

- (1) Users of District Lakes shall not engage in any conduct or omission that violates any ordinance, resolution, law, permit requirement or regulation of any governmental entity relating to the District Lakes.
- (2) Wading and swimming in District Lakes are prohibited.
- (3) Boating (motorized and non-motorized), paddleboarding, and other recreational water activities are prohibited in District Lakes.
- (4) Patrons may fish from District Lakes. However, the District has a "catch and release" policy for all fish caught in these waters.
- (5) Pets are not allowed in the District Lakes.
- (6) Owners of property lying contiguous to the District Lakes shall take such actions as may be necessary to remove underbrush, weeds or unsightly growth from the Owner's property that detract from the overall beauty, setting and safety of the property.
- (7) No docks or other structures, whether permanent or temporary, shall be constructed and placed in or around the District Lakes or other District stormwater management facilities.
- (8) No pipes, pumps or other devices used for irrigation or the withdrawal of water shall be placed in or around the District Lakes, except by the District.
- (9) No foreign materials may be disposed of in the District Lakes, including, but not limited to: tree branches, paint, cement, oils, soap suds, building materials, chemicals, fertilizers, or any other material that is not naturally occurring or which may be detrimental to the Lake environment.
- (10) Easements through residential backyards along the community's stormwater management system are for maintenance purposes only and are not general grants for access for fishing or any other recreational purpose. Access to residents' backyards via these maintenance easements is prohibited. Unless individual property owners explicitly grant permission for others to access their backyards, entering their private property can be considered trespassing. Please be considerate of the privacy rights of other residents.
- (11) Beware of wildlife - water moccasins and other snakes, alligators, snapping turtles, birds and other wildlife which may pose a threat to your safety are commonly found in



stormwater management facilities in Florida. Wildlife may neither be removed from nor released into the District Lakes; notwithstanding the foregoing, nuisance alligators posing a threat to the health, safety and welfare may be removed by a properly permitted and licensed nuisance alligator trapper, in accordance with all applicable state and local laws, rules, ordinances and policies including but not limited to rules promulgated by the Florida Fish and Wildlife Conservation Commission (“FWC”). Anyone concerned about an alligator is encouraged to call FWC’s toll-free Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286).

- (12) Any hazardous condition concerning the District Lakes must immediately be reported to the District Manager and the proper authorities.



## SECTION VIII



# SECTION A



# **REBATE REPORT**

**\$25,785,000**

**Crosswinds East Community Development District**

**(Polk County, Florida)**

**Special Assessment Bonds, Series 2024**

**(Assessment Area One Project)**

**Dated: February 29, 2024**

**Delivered: February 29, 2024**

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**Rebate Report to the Computation Date**

**February 28, 2029**

**Reflecting Activity To**

**April 30, 2025**



**AMTEC**



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# AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane  
Avon, CT 06001  
(T) 860-321-7521  
(F) 860-321-7581

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

May 20, 2025

Crosswinds East Community Development District  
c/o Ms. Katie Costa  
Director of Operations – Accounting Division  
Government Management Services – CF, LLC  
6200 Lee Vista Boulevard, Suite 300  
Orlando, FL 32822

Re: \$25,785,000 Crosswinds East Community Development District (Polk County, Florida), Special Assessment Bonds, Series 2024 (Assessment Area One Project)

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the “Bonds”) at the request of the Crosswinds East Community Development District (the “District”).

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebtable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebtable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebtable Arbitrage.

We have scheduled our next Report as of February 28, 2026. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo  
Senior Vice President

Trong M. Tran  
Assistant Vice President



## SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the February 28, 2029 Computation Date  
Reflecting Activity from February 29, 2024 through April 30, 2025

<b>Fund Description</b>	<b>Taxable Inv Yield</b>	<b>Net Income</b>	<b>Rebatable Arbitrage</b>
Crosswinds Project Fund	4.897071%	256,443.95	(51,796.71)
Grove Project Fund	0.000000%	0.00	0.00
Cost of Issuance Fund	4.227360%	9.65	(4.23)
Capitalized Interest Fund	4.885154%	2,046.36	(422.36)
Debt Service Reserve Fund	4.543950%	93,785.32	(29,129.33)
<b>Totals</b>	<b>4.799170%</b>	<b>\$352,285.28</b>	<b>\$(81,352.63)</b>
<b>Bond Yield</b>	<b>5.662364%</b>		
Rebate Computation Credit			(2,650.54)
<b>Net Rebatable Arbitrage</b>			<b>\$(84,003.17)</b>

**Based upon our computations, no rebate liability exists.**



# **SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS**

## **COMPUTATIONAL INFORMATION**

1. For purposes of computing Rebatale Arbitrage, investment activity is reflected from February 29, 2024, the date of the closing, to April 30, 2025, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of February 28, 2029.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between February 29, 2024 and April 30, 2025, the District made periodic payments into the Debt Service Fund that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12<sup>th</sup> of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Fund and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

## **DEFINITIONS**

### **6. Computation Date**

February 28, 2029.

### **7. Computation Period**

The period beginning on February 29, 2024, the date of the closing, and ending on April 30, 2025.

### **8. Bond Year**

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.



## **9. Bond Yield**

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

## **10. Taxable Investment Yield**

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

## **11. Issue Price**

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

## **12. Rebatable Arbitrage**

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

## **13. Funds and Accounts**

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee, as follows:

<b>Fund</b>	<b>Account Number</b>
Crosswinds Project Fund	218524005
Grove Project Fund	218524006
Cost of Issuance Fund	218524007
Debt Service Reserve Fund	218524004
Capitalized Interest Fund	218524001
Prepayment Fund	218524003
Revenue Fund	218524000
Sinking Fund	218524002



## **METHODOLOGY**

### **Bond Yield**

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

### **Investment Yield and Rebate Amount**

The methodology used to calculate the Rebatable Arbitrage, as of April 30, 2025, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to February 28, 2029. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on February 28, 2029, is the Rebatable Arbitrage.



**\$25,785,000**  
**Crosswinds East Community Development District**  
**(Polk County, Florida)**  
**Special Assessment Bonds, Series 2024**  
**(Assessment Area One Project)**  
**Delivered: February 29, 2024**

<b>Sources of Funds</b>
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<b>Par Amount</b>	<b>\$25,685,000.00</b>
<b>Net Original Issue Discount</b>	<b>-97,253.10</b>
<b>Total</b>	<b>\$25,587,746.90</b>

<b>Uses of Funds</b>
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<b>Crosswinds Project Fund</b>	<b>\$19,554,969.54</b>
<b>Grove Project Fund</b>	<b>3,364,554.58</b>
<b>Debt Service Reserve Fund</b>	<b>1,783,400.00</b>
<b>Cost of Issuance Fund</b>	<b>223,475.00</b>
<b>Capitalized Interest Fund</b>	<b>245,657.78</b>
<b>Underwriter's Discount</b>	<b>415,690.00</b>
<b>Total</b>	<b>\$25,587,746.90</b>



## PROOF OF ARBITRAGE YIELD

\$25,785,000  
 Crosswinds East Community Development District  
 (Polk County, Florida)  
 Special Assessment Bonds, Series 2024  
 (Assessment Area One Project)

Date	Debt Service	Present Value to 02/29/2024 @ 5.6623642430%
05/01/2024	244,710.56	242,368.61
11/01/2024	710,450.00	684,277.66
05/01/2025	1,075,450.00	1,007,312.53
11/01/2025	702,009.38	639,428.66
05/01/2026	1,082,009.38	958,418.93
11/01/2026	693,221.88	597,133.99
05/01/2027	1,093,221.88	915,762.84
11/01/2027	683,971.88	557,170.51
05/01/2028	1,098,971.88	870,585.89
11/01/2028	674,375.00	519,519.29
05/01/2029	1,109,375.00	831,100.92
11/01/2029	664,315.63	483,977.34
05/01/2030	1,119,315.63	793,009.33
11/01/2030	653,793.75	450,444.89
05/01/2031	1,133,793.75	759,644.03
11/01/2031	642,693.75	418,750.48
05/01/2032	1,147,693.75	727,197.59
11/01/2032	628,806.25	387,452.47
05/01/2033	1,163,806.25	697,360.66
11/01/2033	614,093.75	357,838.12
05/01/2034	1,174,093.75	665,318.93
11/01/2034	598,693.75	329,918.75
05/01/2035	1,193,693.75	639,691.18
11/01/2035	582,331.25	303,474.86
05/01/2036	1,212,331.25	614,397.00
11/01/2036	565,006.25	278,455.76
05/01/2037	1,230,006.25	589,502.23
11/01/2037	546,718.75	254,810.47
05/01/2038	1,246,718.75	565,063.12
11/01/2038	527,468.75	232,487.91
05/01/2039	1,267,468.75	543,270.45
11/01/2039	507,118.75	211,379.89
05/01/2040	1,287,118.75	521,732.37
11/01/2040	485,668.75	191,445.21
05/01/2041	1,310,668.75	502,426.40
11/01/2041	462,981.25	172,590.97
05/01/2042	1,337,981.25	485,042.59
11/01/2042	438,918.75	154,735.21
05/01/2043	1,263,918.75	433,310.64
11/01/2043	416,231.25	138,768.23
05/01/2044	1,391,231.25	451,055.37
11/01/2044	389,418.75	122,778.57
05/01/2045	1,419,418.75	435,202.53
11/01/2045	359,806.25	107,281.48
05/01/2046	1,454,806.25	421,828.95
11/01/2046	328,325.00	92,578.54
05/01/2047	1,483,325.00	406,740.93
11/01/2047	295,118.75	78,696.16
05/01/2048	1,520,118.75	394,193.47
11/01/2048	259,900.00	65,541.04
05/01/2049	1,559,900.00	382,541.90
11/01/2049	222,525.00	53,068.43
05/01/2050	1,597,525.00	370,493.21
11/01/2050	182,993.75	41,270.91
05/01/2051	1,637,993.75	359,248.68
11/01/2051	141,162.50	30,107.69
05/01/2052	1,686,162.50	349,729.85



PROOF OF ARBITRAGE YIELD

\$25,785,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area One Project)

Date	Debt Service	Present Value
		to 02/29/2024 @ 5.6623642430%
11/01/2052	96,743.75	19,513.33
05/01/2053	1,731,743.75	339,677.87
11/01/2053	49,737.50	9,487.30
05/01/2054	1,779,737.50	330,133.75
54,178,910.60		25,587,746.90

Proceeds Summary

Delivery date	02/29/2024
Par Value	25,685,000.00
Premium (Discount)	-97,253.10
Target for yield calculation	25,587,746.90



## BOND DEBT SERVICE

\$25,785,000

Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area One Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/29/2024					
05/01/2024			244,710.56	244,710.56	244,710.56
11/01/2024			710,450.00	710,450.00	
05/01/2025	365,000	4.625%	710,450.00	1,075,450.00	1,785,900.00
11/01/2025			702,009.38	702,009.38	
05/01/2026	380,000	4.625%	702,009.38	1,082,009.38	1,784,018.76
11/01/2026			693,221.88	693,221.88	
05/01/2027	400,000	4.625%	693,221.88	1,093,221.88	1,786,443.76
11/01/2027			683,971.88	683,971.88	
05/01/2028	415,000	4.625%	683,971.88	1,098,971.88	1,782,943.76
11/01/2028			674,375.00	674,375.00	
05/01/2029	435,000	4.625%	674,375.00	1,109,375.00	1,783,750.00
11/01/2029			664,315.63	664,315.63	
05/01/2030	455,000	4.625%	664,315.63	1,119,315.63	1,783,631.26
11/01/2030			653,793.75	653,793.75	
05/01/2031	480,000	4.625%	653,793.75	1,133,793.75	1,787,587.50
11/01/2031			642,693.75	642,693.75	
05/01/2032	505,000	5.500%	642,693.75	1,147,693.75	1,790,387.50
11/01/2032			628,806.25	628,806.25	
05/01/2033	535,000	5.500%	628,806.25	1,163,806.25	1,792,612.50
11/01/2033			614,093.75	614,093.75	
05/01/2034	560,000	5.500%	614,093.75	1,174,093.75	1,788,187.50
11/01/2034			598,693.75	598,693.75	
05/01/2035	595,000	5.500%	598,693.75	1,193,693.75	1,792,387.50
11/01/2035			582,331.25	582,331.25	
05/01/2036	630,000	5.500%	582,331.25	1,212,331.25	1,794,662.50
11/01/2036			565,006.25	565,006.25	
05/01/2037	665,000	5.500%	565,006.25	1,230,006.25	1,795,012.50
11/01/2037			546,718.75	546,718.75	
05/01/2038	700,000	5.500%	546,718.75	1,246,718.75	1,793,437.50
11/01/2038			527,468.75	527,468.75	
05/01/2039	740,000	5.500%	527,468.75	1,267,468.75	1,794,937.50
11/01/2039			507,118.75	507,118.75	
05/01/2040	780,000	5.500%	507,118.75	1,287,118.75	1,794,237.50
11/01/2040			485,668.75	485,668.75	
05/01/2041	825,000	5.500%	485,668.75	1,310,668.75	1,796,337.50
11/01/2041			462,981.25	462,981.25	
05/01/2042	875,000	5.500%	462,981.25	1,337,981.25	1,800,962.50
11/01/2042			438,918.75	438,918.75	
05/01/2043	825,000	5.500%	438,918.75	1,263,918.75	1,702,837.50
11/01/2043			416,231.25	416,231.25	
05/01/2044	975,000	5.500%	416,231.25	1,391,231.25	1,807,462.50
11/01/2044			389,418.75	389,418.75	
05/01/2045	1,030,000	5.750%	389,418.75	1,419,418.75	1,808,837.50
11/01/2045			359,806.25	359,806.25	
05/01/2046	1,095,000	5.750%	359,806.25	1,454,806.25	1,814,612.50
11/01/2046			328,325.00	328,325.00	
05/01/2047	1,155,000	5.750%	328,325.00	1,483,325.00	1,811,650.00
11/01/2047			295,118.75	295,118.75	
05/01/2048	1,225,000	5.750%	295,118.75	1,520,118.75	1,815,237.50
11/01/2048			259,900.00	259,900.00	
05/01/2049	1,300,000	5.750%	259,900.00	1,559,900.00	1,819,800.00
11/01/2049			222,525.00	222,525.00	
05/01/2050	1,375,000	5.750%	222,525.00	1,597,525.00	1,820,050.00
11/01/2050			182,993.75	182,993.75	
05/01/2051	1,455,000	5.750%	182,993.75	1,637,993.75	1,820,987.50
11/01/2051			141,162.50	141,162.50	
05/01/2052	1,545,000	5.750%	141,162.50	1,686,162.50	1,827,325.00



BOND DEBT SERVICE

\$25,785,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area One Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2052			96,743.75	96,743.75	
05/01/2053	1,635,000	5.750%	96,743.75	1,731,743.75	1,828,487.50
11/01/2053			49,737.50	49,737.50	
05/01/2054	1,730,000	5.750%	49,737.50	1,779,737.50	1,829,475.00
	25,685,000		28,493,910.60	54,178,910.60	54,178,910.60



\$25,785,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area One Project)  
Crosswinds Project Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.662364%)
02/29/24	Beg Bal	-19,554,969.54	-25,848,661.98
03/27/24		2,920.75	3,844.05
03/27/24		2,500.00	3,290.30
03/27/24		137.80	181.36
03/27/24		553,290.58	728,195.71
03/27/24		586,677.69	772,137.09
04/03/24		445.04	585.18
04/11/24		2,390,647.44	3,139,549.47
04/17/24		17,589.12	23,077.66
04/17/24		3,257.50	4,273.98
04/24/24		199,691.74	261,719.58
04/24/24		512,240.93	671,352.16
04/24/24		69,946.23	91,672.79
05/08/24		47,957.36	62,717.44
05/08/24		3,150.00	4,119.49
05/08/24		4,089.00	5,347.49
05/08/24		152.00	198.78
05/28/24		35,423.43	46,182.40
05/28/24		12,124.09	15,806.47
05/28/24		915.00	1,192.91
05/28/24		3,523,427.19	4,593,578.80
05/29/24		67,676.47	88,217.80
05/29/24		792,437.54	1,032,960.11
05/29/24		22,216.73	28,960.01
05/29/24		73,964.00	96,413.73
05/29/24		7,000.00	9,124.66
05/29/24		280,034.12	365,030.76
06/07/24		193,188.07	251,512.71
06/07/24		97,306.00	126,683.27
06/07/24		476,381.18	620,203.52
06/10/24		120,007.00	156,165.15
06/21/24		1,102.00	1,431.59
06/21/24		157,695.20	204,859.01
06/21/24		7,345.90	9,542.93
06/21/24		102,851.00	133,611.89
06/21/24		10,468.00	13,598.79
06/21/24		193,082.38	250,829.86
06/21/24		2,024,796.72	2,630,377.10
06/21/24		885,131.44	1,149,858.38
06/21/24		379,391.00	492,860.04
06/21/24		26,100.00	33,906.04
06/21/24		77,863.00	101,150.43
06/21/24		24,517.55	31,850.31
06/21/24		363,588.61	472,331.44
06/21/24		4,843.09	6,291.57
06/21/24		264,839.20	344,047.85
06/21/24		170,629.00	221,661.07



\$25,785,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area One Project)  
Crosswinds Project Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.662364%)
06/21/24		3,016.00	3,918.03
07/03/24		68,787.06	89,193.87
07/03/24		190.00	246.37
07/03/24		30,610.00	39,690.96
07/03/24		176,301.00	228,603.59
07/03/24		54,314.00	70,427.14
07/03/24		37,718.00	48,907.66
07/03/24		304,193.24	394,437.16
07/03/24		414,064.90	536,904.05
07/03/24		276,199.94	358,139.19
07/17/24		561,639.18	726,679.01
07/17/24		420.00	543.42
07/17/24		1,393,172.66	1,802,561.81
07/17/24		144,618.00	187,114.56
07/17/24		48,876.00	63,238.40
08/01/24		32,751.39	42,283.60
08/01/24		1,208.89	1,560.73
08/01/24		7,202.09	9,298.24
08/01/24		2,184.00	2,819.65
08/01/24		61,928.00	79,951.98
08/01/24		186,416.70	240,672.79
08/01/24		138,229.00	178,460.19
08/01/24		394,611.20	509,461.75
08/01/24		64,764.00	83,613.39
08/08/24		214.50	276.63
08/08/24		105,259.00	135,746.89
08/08/24		18,178.00	23,443.19
08/08/24		14,702.05	18,960.45
08/08/24		478,017.21	616,473.19
02/14/25		197.50	247.46
03/27/25		244.50	304.32
04/30/25		147.39	182.51
-----			
02/28/29	TOTALS:	256,443.95	-51,796.71
-----			

ISSUE DATE:	02/29/24	REBATABLE ARBITRAGE:	-51,796.71
COMP DATE:	02/28/29	NET INCOME:	256,443.95
BOND YIELD:	5.662364%	TAX INV YIELD:	4.897071%



\$25,785,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area One Project)  
Grove Project Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.662364%)
02/29/24	Beg Bal	-3,364,544.58	-4,447,410.43
02/29/24		3,364,544.58	4,447,410.43
-----			
02/28/29	TOTALS:	0.00	0.00
-----			
ISSUE DATE:	02/29/24	REBATABLE ARBITRAGE:	0.00
COMP DATE:	02/28/29	NET INCOME:	0.00
BOND YIELD:	5.662364%	TAX INV YIELD:	0.000000%



\$25,785,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area One Project)  
Cost of Issuance Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.662364%)
02/29/24	Beg Bal	-223,475.00	-295,399.58
02/29/24		68,000.00	89,885.54
02/29/24		55,000.00	72,701.54
02/29/24		50,000.00	66,092.31
02/29/24		30,000.00	39,655.39
02/29/24		6,000.00	7,931.08
02/29/24		2,500.00	3,304.62
02/29/24		1,750.00	2,313.23
03/04/24		10,125.00	13,373.32
12/30/24		109.65	138.33
-----			
02/28/29	TOTALS:	9.65	-4.23
-----			

ISSUE DATE:	02/29/24	REBATABLE ARBITRAGE:	-4.23
COMP DATE:	02/28/29	NET INCOME:	9.65
BOND YIELD:	5.662364%	TAX INV YIELD:	4.227360%



\$25,785,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area One Project)  
Capitalized Interest Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.662364%)
02/29/24	Beg Bal	-245,657.78	-324,721.80
03/04/24		33.14	43.77
04/02/24		1,023.95	1,346.59
05/01/24		245,657.78	321,614.13
05/02/24		989.14	1,294.78
06/04/24		0.13	0.17
-----			
02/28/29	TOTALS:	2,046.36	-422.36
-----			
ISSUE DATE:	02/29/24	REBATABLE ARBITRAGE:	-422.36
COMP DATE:	02/28/29	NET INCOME:	2,046.36
BOND YIELD:	5.662364%	TAX INV YIELD:	4.885154%



\$25,785,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area One Project)  
Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.662364%)
02/29/24	Beg Bal	-1,783,400.00	-2,357,380.49
03/04/24		240.62	317.82
04/02/24		7,433.57	9,775.87
05/02/24		7,180.82	9,399.64
06/04/24		7,423.74	9,669.51
07/02/24		7,182.15	9,314.30
08/02/24		7,411.18	9,566.70
09/04/24		7,380.86	9,480.39
10/02/24		6,900.96	8,825.57
11/04/24		6,732.05	8,566.93
12/03/24		6,286.14	7,963.58
01/03/25		6,293.86	7,936.34
02/04/25		6,063.61	7,609.33
03/04/25		5,488.07	6,855.10
04/02/25		5,980.30	7,437.57
04/30/25	Bal	1,783,400.00	2,208,366.04
04/30/25	Acc	5,787.39	7,166.47
-----			
02/28/29	TOTALS:	93,785.32	-29,129.33
-----			

ISSUE DATE:	02/29/24	REBATABLE ARBITRAGE:	-29,129.33
COMP DATE:	02/28/29	NET INCOME:	93,785.32
BOND YIELD:	5.662364%	TAX INV YIELD:	4.543950%



\$25,785,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area One Project)  
Rebate Computation Credit

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.662364%)
02/28/25		-2,120.00	-2,650.54
-----			
02/28/29	TOTALS:	-2,120.00	-2,650.54
-----			

ISSUE DATE: 02/29/24      REBATABLE ARBITRAGE: -2,650.54  
COMP DATE: 02/28/29  
BOND YIELD: 5.662364%



## SECTION B



# **REBATE REPORT**

**\$6,400,000**

**Crosswinds East Community Development District**

**(Polk County, Florida)**

**Special Assessment Bonds, Series 2024**

**(Assessment Area Two Project)**

**Dated: August 29, 2024**  
**Delivered: August 29, 2024**

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**Rebate Report to the Computation Date**  
**August 29, 2029**  
**Reflecting Activity To**  
**April 30, 2025**



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**AMTEC**



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# AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane  
Avon, CT 06001  
(T) 860-321-7521  
(F) 860-321-7581

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

May 20, 2025

Crosswinds East Community Development District  
c/o Ms. Katie Costa  
Director of Operations – Accounting Division  
Government Management Services – CF, LLC  
6200 Lee Vista Boulevard, Suite 300  
Orlando, FL 32822

Re: \$6,400,000 Crosswinds East Community Development District (Polk County, Florida), Special Assessment Bonds, Series 2024 (Assessment Area Two Project)

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the “Bonds”) at the request of the Crosswinds East Community Development District (the “District”).

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebtable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebtable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebtable Arbitrage.

We have scheduled our next Report as of August 31, 2026. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo  
Senior Vice President

Trong M. Tran  
Assistant Vice President



## SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the August 29, 2029 Computation Date  
Reflecting Activity from August 29, 2024 through April 30, 2025

<b>Fund Description</b>	<b>Taxable Inv Yield</b>	<b>Net Income</b>	<b>Rebatable Arbitrage</b>
Acquisition & Construction Fund	4.456085%	76,319.75	(19,072.93)
Cost of Issuance Fund	5.878715%	4.63	0.55
Debt Service Reserve Fund	4.243652%	12,076.47	(3,907.02)
<b>Totals</b>	<b>4.426044%</b>	<b>\$88,400.85</b>	<b>\$(22,979.40)</b>
<b>Bond Yield</b>	<b>5.331867%</b>		

**Based upon our computations, no rebate liability exists.**



# **SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS**

## **COMPUTATIONAL INFORMATION**

1. For purposes of computing Rebatale Arbitrage, investment activity is reflected from August 29, 2024, the date of the closing, to April 30, 2025, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of August 29, 2029.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between August 29, 2024 and April 30, 2025, the District made periodic payments into the Debt Service Fund that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12<sup>th</sup> of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Fund and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

## **DEFINITIONS**

### **6. Computation Date**

August 29, 2029.

### **7. Computation Period**

The period beginning on August 29, 2024, the date of the closing, and ending on April 30, 2025.

### **8. Bond Year**

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.



## **9. Bond Yield**

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

## **10. Taxable Investment Yield**

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

## **11. Issue Price**

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

## **12. Rebatable Arbitrage**

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

## **13. Funds and Accounts**

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee, as follows:

<b>Fund</b>	<b>Account Number</b>
Acquisition & Construction Fund	258311005
Cost of Issuance Fund	258311006
Debt Service Reserve Fund	258311004
Prepayment Fund	258311003
Revenue Fund	258311000
Sinking Fund	258311002



## **METHODOLOGY**

### **Bond Yield**

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

### **Investment Yield and Rebate Amount**

The methodology used to calculate the Rebatable Arbitrage, as of April 30, 2025, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to August 29, 2029. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on August 29, 2029, is the Rebatable Arbitrage.



**\$6,400,000**  
**Crosswinds East Community Development District**  
**(Polk County, Florida)**  
**Special Assessment Bonds, Series 2024**  
**(Assessment Area Two Project)**  
**Delivered: August 29, 2024**

<b>Sources of Funds</b>
-------------------------

<b>Par Amount</b>	<b>\$6,400,000.00</b>
<b>Net Original Issue Discount</b>	<b>-8,756.25</b>
<b>Total</b>	<b>\$6,391,243.75</b>

<b>Uses of Funds</b>
----------------------

<b>Crosswinds Project Fund</b>	<b>\$5,629,785.00</b>
<b>Debt Service Reserve Fund</b>	<b>428,983.75</b>
<b>Cost of Issuance Fund</b>	<b>204,475.00</b>
<b>Underwriter's Discount</b>	<b>128,000.00</b>
<b>Total</b>	<b>\$6,391,243.75</b>



## PROOF OF ARBITRAGE YIELD

\$6,400,000  
 Crosswinds East Community Development District  
 (Polk County, Florida)  
 Special Assessment Bonds, Series 2024  
 (Assessment Area Two Project)

Date	Debt Service	Present Value
		to 08/29/2024 @ 5.3318666962%
11/01/2024	57,604.89	57,085.21
05/01/2025	262,240.00	253,126.04
11/01/2025	165,102.50	155,226.26
05/01/2026	265,102.50	242,772.22
11/01/2026	162,852.50	145,262.41
05/01/2027	267,852.50	232,717.03
11/01/2027	160,490.00	135,816.98
05/01/2028	270,490.00	222,962.05
11/01/2028	158,015.00	126,867.88
05/01/2029	273,015.00	213,507.69
11/01/2029	155,427.50	118,393.68
05/01/2030	275,427.50	204,353.27
11/01/2030	152,727.50	110,373.59
05/01/2031	277,727.50	195,497.16
11/01/2031	149,915.00	102,787.50
05/01/2032	279,915.00	186,936.90
11/01/2032	146,567.50	95,341.10
05/01/2033	281,567.50	178,401.57
11/01/2033	143,091.25	88,308.57
05/01/2034	288,091.25	173,178.31
11/01/2034	139,357.50	81,595.73
05/01/2035	289,357.50	165,023.37
11/01/2035	135,495.00	75,267.52
05/01/2036	295,495.00	159,885.15
11/01/2036	131,375.00	69,237.97
05/01/2037	301,375.00	154,707.90
11/01/2037	126,997.50	63,500.05
05/01/2038	301,997.50	147,080.77
11/01/2038	122,491.25	58,107.37
05/01/2039	307,491.25	142,079.88
11/01/2039	117,727.50	52,984.81
05/01/2040	312,727.50	137,092.34
11/01/2040	112,706.25	48,124.78
05/01/2041	317,706.25	132,135.69
11/01/2041	107,427.50	43,519.46
05/01/2042	322,427.50	127,225.37
11/01/2042	101,891.25	39,160.86
05/01/2043	331,891.25	124,246.67
11/01/2043	95,968.75	34,993.91
05/01/2044	335,968.75	119,326.01
11/01/2044	89,788.75	31,062.17
05/01/2045	344,788.75	116,181.40
11/01/2045	82,840.00	27,189.25
05/01/2046	352,840.00	112,799.87
11/01/2046	75,482.50	23,504.48
05/01/2047	360,482.50	109,335.77
11/01/2047	67,716.25	20,005.28
05/01/2048	367,716.25	105,812.79
11/01/2048	59,541.25	16,688.49
05/01/2049	374,541.25	102,252.11
11/01/2049	50,957.50	13,550.47
05/01/2050	385,957.50	99,967.63
11/01/2050	41,828.75	10,552.82
05/01/2051	396,828.75	97,514.75
11/01/2051	32,155.00	7,696.43
05/01/2052	402,155.00	93,757.92



PROOF OF ARBITRAGE YIELD

\$6,400,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area Two Project)

Date	Debt Service	Present Value
		to 08/29/2024 @ 5.3318666962%
11/01/2052	22,072.50	5,012.33
05/01/2053	417,072.50	92,251.47
11/01/2053	11,308.75	2,436.41
05/01/2054	426,308.75	89,460.90
12,863,479.89		6,391,243.75

Proceeds Summary

Delivery date	08/29/2024
Par Value	6,400,000.00
Premium (Discount)	-8,756.25
Target for yield calculation	6,391,243.75



## BOND DEBT SERVICE

\$6,400,000  
 Crosswinds East Community Development District  
 (Polk County, Florida)  
 Special Assessment Bonds, Series 2024  
 (Assessment Area Two Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/29/2024					
11/01/2024			57,604.89	57,604.89	
05/01/2025	95,000	4.500%	167,240.00	262,240.00	319,844.89
11/01/2025			165,102.50	165,102.50	
05/01/2026	100,000	4.500%	165,102.50	265,102.50	430,205.00
11/01/2026			162,852.50	162,852.50	
05/01/2027	105,000	4.500%	162,852.50	267,852.50	430,705.00
11/01/2027			160,490.00	160,490.00	
05/01/2028	110,000	4.500%	160,490.00	270,490.00	430,980.00
11/01/2028			158,015.00	158,015.00	
05/01/2029	115,000	4.500%	158,015.00	273,015.00	431,030.00
11/01/2029			155,427.50	155,427.50	
05/01/2030	120,000	4.500%	155,427.50	275,427.50	430,855.00
11/01/2030			152,727.50	152,727.50	
05/01/2031	125,000	4.500%	152,727.50	277,727.50	430,455.00
11/01/2031			149,915.00	149,915.00	
05/01/2032	130,000	5.150%	149,915.00	279,915.00	429,830.00
11/01/2032			146,567.50	146,567.50	
05/01/2033	135,000	5.150%	146,567.50	281,567.50	428,135.00
11/01/2033			143,091.25	143,091.25	
05/01/2034	145,000	5.150%	143,091.25	288,091.25	431,182.50
11/01/2034			139,357.50	139,357.50	
05/01/2035	150,000	5.150%	139,357.50	289,357.50	428,715.00
11/01/2035			135,495.00	135,495.00	
05/01/2036	160,000	5.150%	135,495.00	295,495.00	430,990.00
11/01/2036			131,375.00	131,375.00	
05/01/2037	170,000	5.150%	131,375.00	301,375.00	432,750.00
11/01/2037			126,997.50	126,997.50	
05/01/2038	175,000	5.150%	126,997.50	301,997.50	428,995.00
11/01/2038			122,491.25	122,491.25	
05/01/2039	185,000	5.150%	122,491.25	307,491.25	429,982.50
11/01/2039			117,727.50	117,727.50	
05/01/2040	195,000	5.150%	117,727.50	312,727.50	430,455.00
11/01/2040			112,706.25	112,706.25	
05/01/2041	205,000	5.150%	112,706.25	317,706.25	430,412.50
11/01/2041			107,427.50	107,427.50	
05/01/2042	215,000	5.150%	107,427.50	322,427.50	429,855.00
11/01/2042			101,891.25	101,891.25	
05/01/2043	230,000	5.150%	101,891.25	331,891.25	433,782.50
11/01/2043			95,968.75	95,968.75	
05/01/2044	240,000	5.150%	95,968.75	335,968.75	431,937.50
11/01/2044			89,788.75	89,788.75	
05/01/2045	255,000	5.450%	89,788.75	344,788.75	434,577.50
11/01/2045			82,840.00	82,840.00	
05/01/2046	270,000	5.450%	82,840.00	352,840.00	435,680.00
11/01/2046			75,482.50	75,482.50	
05/01/2047	285,000	5.450%	75,482.50	360,482.50	435,965.00
11/01/2047			67,716.25	67,716.25	
05/01/2048	300,000	5.450%	67,716.25	367,716.25	435,432.50
11/01/2048			59,541.25	59,541.25	
05/01/2049	315,000	5.450%	59,541.25	374,541.25	434,082.50
11/01/2049			50,957.50	50,957.50	
05/01/2050	335,000	5.450%	50,957.50	385,957.50	436,915.00
11/01/2050			41,828.75	41,828.75	
05/01/2051	355,000	5.450%	41,828.75	396,828.75	438,657.50
11/01/2051			32,155.00	32,155.00	
05/01/2052	370,000	5.450%	32,155.00	402,155.00	434,310.00



BOND DEBT SERVICE

\$6,400,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area Two Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2052			22,072.50	22,072.50	
05/01/2053	395,000	5.450%	22,072.50	417,072.50	439,145.00
11/01/2053			11,308.75	11,308.75	
05/01/2054	415,000	5.450%	11,308.75	426,308.75	437,617.50
	6,400,000		6,463,479.89	12,863,479.89	12,863,479.89



\$6,400,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area Two Project)  
Acquisition & Construction Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.331867%)
08/29/24	Beg Bal	-5,629,785.00	-7,324,119.25
09/04/24		-171.66	-223.16
09/04/24		11,619.45	15,105.38
09/04/24		858.00	1,115.41
09/04/24		10,209.75	13,272.76
09/04/24		216,701.82	281,714.21
09/11/24		311,595.05	404,661.97
09/11/24		2,027.50	2,633.07
09/26/24		-9,516.33	-12,331.59
10/02/24		-1,659.76	-2,148.89
10/02/24		3,109.00	4,025.22
10/07/24		280.50	362.90
10/07/24		3,373.48	4,364.45
10/09/24		330,861.50	427,927.94
10/09/24		1,893.10	2,448.49
11/04/24		-1,619.34	-2,086.77
11/13/24		40,090.18	51,594.58
11/13/24		152.00	195.62
11/20/24		144,646.02	185,963.72
12/03/24		-1,512.08	-1,940.31
12/12/24		802,844.01	1,028,860.16
12/12/24		542,405.45	695,103.10
12/12/24		167,555.19	214,725.22
12/12/24		82.00	105.08
12/19/24		1,279,995.35	1,638,661.36
12/19/24		17,786.10	22,769.92
12/24/24		448,877.23	574,236.77
01/03/25		-1,513.94	-1,934.20
01/23/25		21,063.90	26,832.51
02/04/25		-1,458.56	-1,855.02
02/06/25		603,256.77	767,007.26
02/06/25		443.50	563.89
02/14/25		2,340.00	2,971.70
02/14/25		12,906.30	16,390.46
02/14/25		7,781.09	9,881.66
02/14/25		15,593.46	19,803.04
03/01/25		187.00	236.89
03/04/25		-1,310.49	-1,659.41
03/05/25		12,117.69	15,341.80
03/12/25		391,136.57	494,698.31
03/19/25		319,167.50	403,261.08
03/24/25		-5,376.98	-6,788.73
03/27/25		4,650.00	5,868.31
04/02/25		-1,438.52	-1,814.09



\$6,400,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area Two Project)  
Acquisition & Construction Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.331867%)
04/16/25		2,000.00	2,517.00
04/30/25		2,075.95	2,607.25
-----			
08/29/29	TOTALS:	76,319.75	-19,072.93
-----			
ISSUE DATE:	08/29/24	REBATABLE ARBITRAGE:	-19,072.93
COMP DATE:	08/29/29	NET INCOME:	76,319.75
BOND YIELD:	5.331867%	TAX INV YIELD:	4.456085%



\$6,400,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area Two Project)  
Cost of Issuance Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.331867%)
08/29/24	Beg Bal	-204,475.00	-266,013.58
08/29/24		58,000.00	75,455.62
08/29/24		50,000.00	65,047.95
08/29/24		50,000.00	65,047.95
08/29/24		30,000.00	39,028.77
08/29/24		6,000.00	7,805.75
08/29/24		2,500.00	3,252.40
08/29/24		1,750.00	2,276.68
09/03/24		6,125.00	7,963.72
10/10/24		104.52	135.16
10/10/24		0.11	0.14
-----			
08/29/29	TOTALS:	4.63	0.55
-----			

ISSUE DATE:	08/29/24	REBATABLE ARBITRAGE:	0.55
COMP DATE:	08/29/29	NET INCOME:	4.63
BOND YIELD:	5.331867%	TAX INV YIELD:	5.878715%



\$6,400,000  
Crosswinds East Community Development District  
(Polk County, Florida)  
Special Assessment Bonds, Series 2024  
(Assessment Area Two Project)  
Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.331867%)
08/29/24	Beg Bal	-428,983.75	-558,090.25
09/04/24		171.66	223.16
10/02/24		1,659.76	2,148.89
11/04/24		1,619.34	2,086.77
12/03/24		1,512.08	1,940.31
01/03/25		1,513.94	1,934.20
02/04/25		1,458.56	1,855.02
03/04/25		1,310.49	1,659.41
04/02/25		1,438.52	1,814.09
04/30/25	Bal	428,983.75	538,772.99
04/30/25	Acc	1,392.12	1,748.40
-----			
08/29/29	TOTALS:	12,076.47	-3,907.02
-----			

ISSUE DATE:	08/29/24	REBATABLE ARBITRAGE:	-3,907.02
COMP DATE:	08/29/29	NET INCOME:	12,076.47
BOND YIELD:	5.331867%	TAX INV YIELD:	4.243652%



## SECTION IX



*Proposals  
provided to  
Board  
separately*



# SECTION X



**CROSSWINDS EAST  
COMMUNITY DEVELOPMENT DISTRICT  
POLK COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**



**CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
POLK COUNTY, FLORIDA**

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1001 Yamato Road • Suite 301  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Crosswinds East Community Development District  
Polk County, Florida

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Crosswinds East Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

#### ***Other Information Included in the Financial Report***

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 12, 2025



## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Crosswinds East Community Development District, Polk County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$18,336,125.
- The change in the District's total net position in comparison with the prior fiscal year was \$18,327,351, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$8,166,528, an increase of \$8,157,754 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions and assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), and maintenance functions.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.



## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the debt service fund and the capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2024	2023
Current and other assets	\$ 12,000,520	\$ 10,386
Capital assets, net of depreciation	43,039,057	-
Total assets	55,039,577	10,386
Current liabilities	4,476,330	1,612
Long-term liabilities	32,227,122	-
Total liabilities	36,703,452	1,612
Net position		
Net investment in capital assets	15,901,435	-
Restricted	2,387,642	-
Unrestricted	47,048	8,774
Total net position	\$ 18,336,125	\$ 8,774



## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 801,853	\$ -
Operating grants and contributions	129,603	60,000
Capital grants and contributions	19,515,380	-
Total revenues	20,446,836	60,000
Expenses:		
General government	143,097	60,662
Maintenance and operations	13,424	-
Bond issue costs	1,071,450	-
Interest	891,514	-
Total expenses	2,119,485	60,662
Change in net position	18,327,351	(662)
Net position - beginning	8,774	9,436
Net position - ending	\$ 18,336,125	\$ 8,774

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$2,119,485. The costs of the District's activities were primarily funded by program revenues which were comprised of Developer contributions, assessments, and interest income. In total, expenses increased from the prior year. The majority of the increase was the result of interest expense and bond issue costs incurred in the current year.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.



## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2024, the District had \$43,039,057 invested in capital assets for its governmental activities. No depreciation has been taken since the capital assets are still under construction at September 30, 2024. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2024, the District had \$32,185,000 Bonds outstanding and \$148,131 Notes outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

It is anticipated that the general operations of the District will continue to increase as the District is built out.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Crosswinds East Community Development District's Finance Department at 219 E. Livingston Street, Orlando, FL 32801.



**CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
POLK COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 95,633
Due from Developer	3,774,999
Assessments receivable	770,805
Prepaid items	10,408
Restricted assets:	
Investments	7,348,675
Capital assets:	
Nondepreciable	43,039,057
Total assets	<u>55,039,577</u>
<b>LIABILITIES</b>	
Accounts payable	59,156
Contracts and retainage payable	3,774,836
Accrued interest payable	642,338
Non-current liabilities:	
Due within one year	483,053
Due in more than one year	31,744,069
Total liabilities	<u>36,703,452</u>
<b>NET POSITION</b>	
Net investment in capital assets	15,901,435
Restricted for debt service	2,387,642
Unrestricted	47,048
Total net position	<u>\$ 18,336,125</u>

See notes to the financial statements



**CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
POLK COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<u>Functions/Programs</u>	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 143,097	\$ -	\$ 82,640	\$ -	\$ (60,457)
Maintenance and operations	13,424	31,048	-	19,515,380	19,533,004
Interest on long-term debt	891,514	770,805	46,963	-	(73,746)
Bond issue costs	1,071,450	-	-	-	(1,071,450)
Total governmental activities	<u>2,119,485</u>	<u>801,853</u>	<u>129,603</u>	<u>19,515,380</u>	<u>18,327,351</u>
			Change in net position		18,327,351
			Net position - beginning		8,774
			Net position - ending		<u>\$ 18,336,125</u>

See notes to the financial statements



**CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
POLK COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

	Major Fund			Total
	General	Debt Service	Capital Projects	Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 95,633	\$ -	\$ -	\$ 95,633
Investments	-	2,259,175	5,089,500	7,348,675
Due from Developer	163	-	3,774,836	3,774,999
Assessments receivable	-	770,805	-	770,805
Prepaid items	10,408	-	-	10,408
Total assets	<u>\$ 106,204</u>	<u>\$ 3,029,980</u>	<u>\$ 8,864,336</u>	<u>\$ 12,000,520</u>
<b>LIABILITIES, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 59,156	\$ -	\$ -	\$ 59,156
Contracts Payable	-	-	3,774,836	3,774,836
Total liabilities	<u>59,156</u>	<u>-</u>	<u>3,774,836</u>	<u>3,833,992</u>
Fund balances:				
Nonspendable:				
Prepaid items	10,408	-	-	10,408
Restricted for:				
Debt service	-	3,029,980	-	3,029,980
Capital projects	-	-	5,089,500	5,089,500
Unassigned	36,640	-	-	36,640
Total fund balances	<u>47,048</u>	<u>3,029,980</u>	<u>5,089,500</u>	<u>8,166,528</u>
Total liabilities and fund balances	<u>\$ 106,204</u>	<u>\$ 3,029,980</u>	<u>\$ 8,864,336</u>	<u>\$ 12,000,520</u>

See notes to the financial statements



**CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
POLK COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

Fund balance - governmental funds	\$	8,166,528
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	43,039,057		
Accumulated depreciation	<u>-</u>		43,039,057

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(642,338)		
Original issue discount	106,009		
Note payable	(148,131)		
Bonds Payable	<u>(32,185,000)</u>		<u>(32,869,460)</u>

Net position of governmental activities	\$	<u><u>18,336,125</u></u>
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See notes to the financial statements



**CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
POLK COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Fund			Total
	General	Debt Service	Capital Projects	Governmental Funds
<b>REVENUES</b>				
Special assessments	\$ 31,048	\$ 770,805	\$ -	\$ 801,853
Developer contributions	82,640	-	19,256,688	\$ 19,339,328
Interest earnings	-	46,963	258,692	305,655
Total revenues	113,688	817,768	19,515,380	20,446,836
<b>EXPENDITURES</b>				
Current:				
General government	143,097	-	-	143,097
Maintenance and operations	13,424	-	-	13,424
Debt service:				
Principal	3,540	-	-	3,540
Interest	3,518	245,658	-	249,176
Bond issuance costs	-	-	1,071,450	1,071,450
Capital outlay	63,506	-	42,975,551	43,039,057
Total expenditures	227,085	245,658	44,047,001	44,519,744
Excess (deficiency) of revenues over (under) expenditures	(113,397)	572,110	(24,531,621)	(24,072,908)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	-	(172)	172	-
Note proceeds	151,671	-	-	151,671
Bond proceeds	-	2,458,042	29,726,958	32,185,000
Original issue discount	-	-	(106,009)	(106,009)
Total other financing sources (uses)	151,671	2,457,870	29,621,121	32,230,662
Net change in fund balances	38,274	3,029,980	5,089,500	8,157,754
Fund balances - beginning	8,774	-	-	8,774
Fund balances - ending	\$ 47,048	\$ 3,029,980	\$ 5,089,500	\$ 8,166,528

See notes to the financial statements



**CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
POLK COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$ 8,157,754
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of those assets is eliminated in the statement of activities and capitalized in the statement of net position.	43,039,057
Repayment of long-term liabilities are reported as expenditures in the governmental fund statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	3,540
Governmental funds report the face amount of Bonds and Notes issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(32,336,671)
In connection with the issuance of the Bonds, the original issue discount is reported as a financing use when debt is first issued, whereas the amount is eliminated in the statement of activities and reduces long-term liabilities in the statement of net position.	106,009
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.	(642,338)
Change in net position of governmental activities	<u><u>\$ 18,327,351</u></u>

See notes to the financial statements



**CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
POLK COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY**

Crosswinds East Community Development District (the "District") was established by the Board of Commissioners of Polk County's approval of Ordinance No. 2022-051 effective on July 5, 2022 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2024, all the Board members are affiliated with GLK Real Estate, LLC, the Development Manager.

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.



## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

### **Capital Projects Fund**

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.



## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

#### **Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### **Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### **Capital Assets**

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

#### **Unearned Revenue**

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

#### **Long-Term Obligations**

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.



## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### **Fund Equity/Net Position**

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.



## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Other Disclosures

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

### Investments

The District's investments were held as follows at September 30, 2024:

	Amortized Cost	Credit Risk	Maturities
First American Treasury Obligation Fd			Weighted average of the fund
CI Y	\$ 7,348,675	S&P AAAm	portfolio: 31 days
	<u>\$ 7,348,675</u>		

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.



## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

However, the Bond Indenture limits the type of investments held using unspent proceeds.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ -	\$ 43,039,057	\$ -	\$ 43,039,057
Total capital assets, not being depreciated	-	43,039,057	-	43,039,057
 Governmental activities capital assets, net	 \$ -	 \$ 43,039,057	 \$ -	 \$ 43,039,057

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$175.7 million. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities.

During the current fiscal year, the Developer contributed a total of \$19,256,688 towards the various construction projects in accordance with certain project completion agreements. In connection with the infrastructure and development project discussed herein, the District reimbursed the Developer \$5,971,834 in the current fiscal year.

## NOTE 6 – LONG-TERM LIABILITIES

### Series 2024 AA1

On February 29, 2024, the District issued \$25,785,000 of Special Assessment Revenue Bonds, Series 2024 consisting of various Term Bonds with due dates from May 1, 2031 to May 1, 2054 and fixed interest rates ranging from 4.625% to 5.75%. The Bonds were issued to finance the acquisition and construction of certain improvements within Assessment Area One for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2025 through May 1, 2054.



## NOTE 6 – LONG-TERM LIABILITIES (Continued)

### **Series 2024 AA1 (Continued)**

The Series 2024 AA1 Bonds are subject to optional redemption, mandatory sinking fund and extraordinary mandatory redemption at the times, in the amounts, and at the redemption prices more fully described in the Redemption Provisions as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2024.

### **Series 2024 AA2**

On August 29, 2024, the District issued \$6,400,000 of Special Assessment Bonds, Series 2024 consisting of various Term Bonds with due dates from May 1, 2031 to May 1, 2054 and fixed interest rates ranging from 4.5% to 5.45%. The Bonds were issued to finance the acquisition and construction of certain improvements within Assessment Area Two for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2025 through May 1, 2054.

The Series 2024 AA2 Bonds are subject to optional redemption, mandatory sinking fund and extraordinary mandatory redemption at the times, in the amounts, and at the redemption prices more fully described in the Redemption Provisions as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2024.

### **Note Payable**

In August 2024, the District entered into a financed purchase agreement for the purchase of pool furniture and playground equipment that will mature on July 1, 2029. As of September 30, 2024, the total principal balance was \$148,131. The District is required to make total monthly fixed payments of \$3,529. At the end of the lease term, the District may elect to exercise a purchase option. After payment of the applicable purchase price, the District will own the equipment.

### **Long-term Debt Activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b><u>Governmental activities</u></b>					
Series 2024 AA1	\$ -	\$ 25,785,000	\$ -	\$ 25,785,000	\$ 365,000
Less: Original issue discount	-	(97,253)	-	(97,253)	-
Series 2024 AA2	-	6,400,000	-	6,400,000	95,000
Less: Original issue discount	-	(8,756)	-	(8,756)	-
Finance purchase note	-	151,671	(3,540)	148,131	23,053
Total	\$ -	\$ 32,230,662	\$ (3,540)	\$ 32,227,122	\$ 483,053



## NOTE 6 – LONG-TERM LIABILITIES (Continued)

### Long-term Debt Activity (Continued)

At September 30, 2024, the scheduled debt service requirements on the Bonds payable were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 460,000	\$ 1,651,245	\$ 2,111,245
2026	480,000	1,739,724	2,219,724
2027	505,000	1,717,649	2,222,649
2028	525,000	1,694,424	2,219,424
2029	550,000	1,670,280	2,220,280
2030-2034	3,190,000	7,930,364	11,120,364
2035-2039	4,170,000	6,979,371	11,149,371
2040-2044	5,465,000	5,715,281	11,180,281
2045-2049	7,230,000	4,015,876	11,245,876
2050-2054	9,610,000	1,708,970	11,318,970
	<u>\$ 32,185,000</u>	<u>\$ 34,823,184</u>	<u>\$ 67,008,184</u>

At September 30, 2024, the scheduled debt service requirements on the note payable were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 23,053	\$ 19,296	\$ 42,349
2026	26,496	15,853	42,349
2027	30,453	11,896	42,349
2028	35,001	7,349	42,350
2029	33,128	2,163	35,291
Total	<u>\$ 148,131</u>	<u>\$ 56,557</u>	<u>\$ 204,688</u>

## NOTE 7 - DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$82,640 as of September 30, 2024.

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

## NOTE 8 - CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer and major landowners, the loss of which could have a material adverse effect on the District's operations.

## NOTE 9 - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

## NOTE 10 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception of the District.



**CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
POLK COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ -	\$ 31,048	\$ 31,048
Developer Contributions	383,770	82,640	(301,130)
Total revenues	<u>383,770</u>	<u>113,688</u>	<u>(270,082)</u>
<b>EXPENDITURES</b>			
Current:			
General government	133,770	143,097	(9,327)
Maintenance and operations	250,000	13,424	236,576
Debt service:			
Principal	-	3,540	(3,540)
Interest	-	3,518	(3,518)
Capital outlay	-	63,506	(63,506)
Total expenditures	<u>383,770</u>	<u>227,085</u>	<u>156,685</u>
Excess (deficiency) of revenues over (under) expenditures	-	(113,397)	(113,397)
<b>OTHER FINANCING SOURCES (USES)</b>			
Note proceeds	-	151,671	151,671
Total other financing sources (uses)	<u>-</u>	<u>151,671</u>	<u>151,671</u>
Net change in fund balances	<u>\$ -</u>	<u>38,274</u>	<u>\$ 38,274</u>
Fund balance - beginning		<u>8,774</u>	
Fund balance - ending		<u>\$ 47,048</u>	

See notes to required supplementary information



**CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
POLK COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.



**CROSSWINDS EAST COMMUNITY DEVELOPMENT DISTRICT  
POLK COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	7
Employee compensation	\$0.00
Independent contractor compensation	\$226,337
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Series 2024 A1	\$ 43,990,677
Series 2024 A2	\$ 7,096,295
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	General Fund - \$100.81 Series 2024 A1 - \$339.92 - \$659.85 Series 2024 A2 - \$261.84
Special assessments collected	\$801,853
Outstanding Bonds:	
Series 2024 Assessment Area One, due May 1, 2054	\$25,785,000
Series 2024 Assessment Area Two, due May 1, 2054	\$6,400,000





1001 Yamato Road • Suite 301  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Crosswinds East Community Development District  
Polk County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Crosswinds East Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 12, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 12, 2025





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Crosswinds East Community Development District  
Polk County, Florida

We have examined Crosswinds East Community Development District, Polk County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Supervisors of Crosswinds East Community Development District, Polk County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 12, 2025





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## **MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors  
Crosswinds East Community Development District  
Polk County, Florida

### **Report on the Financial Statements**

We have audited the accompanying basic financial statements of Crosswinds East Community Development District, Polk County, Florida ("District") as of and for fiscal year ended September 30, 2024, and have issued our report thereon dated June 12, 2025.

### **Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

### **Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 12, 2025, should be considered in conjunction with this management letter.

### **Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Crosswinds East Community Development District, Polk County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Crosswinds East Community Development District, Polk County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 12, 2025



## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None.

### **II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

None.

### **III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.



## SECTION XI



# SECTION A



# **Crosswinds East Community Development District Performance Measures/Standards & Annual Reporting Form**

**October 1, 2025 – September 30, 2026**

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes ☐ No ☐

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

### **Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

## **2. Infrastructure and Facilities Maintenance**

### **Goal 2.1: Field Management and/or District Management Site Inspections**

**Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.



**Measurement:** Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

**Standard:** 100% of site visits were successfully completed as described within district management services agreement

**Achieved:** Yes ☐ No ☐

### **Goal 2.2: District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

**Measurement:** A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes ☐ No ☐

## **3. Financial Transparency and Accountability**

### **Goal 3.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

### **Goal 3.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

**Standard:** CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

### **Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.



**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

Chair/Vice Chair: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

Crosswinds East Community Development District

District Manager: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

Crosswinds East Community Development District



## SECTION B



# **Crosswinds East Community Development District Performance Measures/Standards & Annual Reporting Form**

**October 1, 2024 – September 30, 2025**

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes ☐ No ☐

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

### **Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

## **2. Infrastructure and Facilities Maintenance**

### **Goal 2.1: Field Management and/or District Management Site Inspections**

**Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.



**Measurement:** Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

**Standard:** 100% of site visits were successfully completed as described within district management services agreement

**Achieved:** Yes ☐ No ☐

### **Goal 2.2: District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

**Measurement:** A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes ☐ No ☐

## **3. Financial Transparency and Accountability**

### **Goal 3.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

### **Goal 3.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

**Standard:** CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

### **Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.



**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

Chair/Vice Chair: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

Crosswinds East Community Development District

District Manager: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

Crosswinds East Community Development District



## SECTION XII



# SECTION C





# Crosswinds East CDD

## Field Management Report



August 05<sup>th</sup>, 2025  
Marshall Tindall  
Field Manager  
GMS



# Complete

## Landscaping Review

- ✚ GMS staff has continued to conduct overall reviews of the landscaping throughout the district.
- ✚ Landscaping at The Groves at Crosswinds looks good. Beds are neat and mowing completed.
- ✚ Dead shrubs were replaced on southwest King Hill Dr.
- ✚ Sediment buildup was cleared from sidewalk on the community exterior east of Massif Ave.





# Complete

## Pond Review

- ✚ Dry ponds are being monitored throughout the district.
- ✚ Slope are mowed, and disc'ing is complete and satisfactory.





# Complete

## Amenity Review

- ✚ Amenity preparations are progressing with loose ends being tied up.
- ✚ Standard signage was installed.
- ✚ Playground is completed.
- ✚ Furniture was reportedly delivered last week.
- ✚ Some construction trash is scheduled to be removed from parking lot.





# In Progress

## New Phase Areas

- Monitoring new phases as work continues.
- Noted some areas of new sod along the main Blvd that are stressed at install.
- Proposal to formally add the main boulevard to the contract scope.





# Conclusion

For any questions or comments regarding the above information, please contact me by phone at (407) 346-2453, or by email at [mtindall@gmscfl.com](mailto:mtindall@gmscfl.com). Thank you.

Respectfully,  
Marshall Tindall



# SECTION 1



## Crosswinds East BLVD CDD Landscape Fee Summary

Contractor: Prince and Sons, Inc.

Address: 200 south F St.

Haines City, FL 33844

Phone: 863-422-5207

Fax:

Contact: Lucas Martin

Email: [lmartin@princeandsonsincc.com](mailto:lmartin@princeandsonsincc.com)

Property: Crosswinds East CDD

Address: 219 E. Livingston St.

Orlando,

Florida,

32801

Phone: 786-238-9473

Contact: Joel Blanco

Email: [jblanco@gmscfl.com](mailto:jblanco@gmscfl.com)

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
<b>ESSENTIAL SERVICES A-D</b> (Component A) - Mowing/Detailing	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	\$91,200
<b>TURF CARE</b> (Component B) Bahia/St Augustine/Zoysia													\$0
<b>TREE/SHRUB CARE</b> (Component C) Tree/Shrub Fert	523	523	523	523	523	523	523	523	523	523	523	523	\$6,276
<b>IRRIGATION MAINT.</b> (Component D)	550	550	550	550	550	550	550	550	550	550	550	550	\$6,600
<b>ANNUAL CHANGES - None at this time</b> (Component E.1) <i>Per Annual Pricing: \$2.25</i>	<i>Count:</i>			<i>Count:</i>			<i>Count:</i>			<i>Count:</i>			\$0
<b>BED DRESSING - Estimate mulch yds</b> (Component E.2) <i>Per Yard Pricing: \$60</i>					<i>Mulch Yds</i>						<i>Mulch Yds</i>		\$0
<b>TOTAL FEE PER MONTH:</b>	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$104,076

<b>Flat Fee Schedule</b>	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$8,673	\$104,076
--------------------------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	-----------

<b>Essential Services</b> Mowing/Detailing/Irrigation/Fert and Pest	\$104,076
--	-----------

<b>Extra Services</b> Annual Changes, Palm Pruning, Mulch	\$0
--	-----

<b>TOTAL</b>	\$104,076.00
--------------	--------------



# SECTION D



## SECTION 2



# Crosswinds East Community Development District

## Summary of Checks

May 21, 2025 to July 18, 2025

Bank	Date	Check No.'s	Amount
General Fund			
	5/23/25	335-344	\$ 175,267.87
	5/27/25	345-354	\$ 494,191.61
	5/30/25	355-364	\$ 904,652.34
	6/3/25	365	\$ 3,529.11
	6/10/25	366-370	\$ 436,047.96
	6/17/25	371-374	\$ 14,847.51
	6/19/25	375-376	\$ 10,809.28
	6/26/25	376-379	\$ 40,090.32
	7/2/25	380	\$ 3,529.12
	7/10/25	381-384	\$ 13,177.89
	7/16/25	385-387	\$ 10,374.53
		Total:	\$ 2,106,517.54
Supervisor Fees			
	<u>Meeting - May 6, 2025</u>		
	Bobbie J Henley	50011	\$ 184.70
	Lindsey E Roden	50012	\$ 184.70
	Lauren O Schwenk	50013	\$ 184.70
	Jessica M Spencer	50014	\$ 184.70
	<u>Meeting - May 28, 2025</u>		
	Bobbie J Henley	50015	\$ 184.70
	Lindsey E Roden	50016	\$ 184.70
	Jessica M Spencer	50017	\$ 184.70
	<u>Meeting - June 5, 2025</u>		
	Warren K Heath II	50018	\$ 184.70
	Bobbie J Henley	50019	\$ 184.70
	Lindsey E Roden	50020	\$ 184.70
	Lauren O Schwenk	50021	\$ 184.70
	Jessica M Spencer	50022	\$ 184.70
		Total:	\$ 2,216.40
			<b>\$ 2,108,733.94</b>



\*\*\* CHECK DATES 05/21/2025 - 07/18/2025 \*\*\*  
 CROSSWINDS EAST GENERAL FUND  
 BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/23/25	00053	5/20/25 052025	202505 300-20700-10000	ASSESSMENT TSFR-S2024 AA1	*	3,166.97	
				CROSSWINDS EAST CDD C/O US BANK			3,166.97 000335
5/23/25	00013	5/16/25 12217	202504 310-51300-31500	ATTORNEY SVCS-APR25	*	2,957.48	
				KILINSKI VAN WYK PLLC			2,957.48 000336
5/23/25	00032	4/30/25 17785	202504 320-53800-46200	ONE TIME MOW-APR25	*	330.00	
		5/13/25 17925	202505 320-53800-47300	RPLC SPRAYS/NZZLES/BUBBLR	*	259.38	
				PRINCE & SONS, INC			589.38 000337
5/23/25	00051	4/20/25 PAYAPP#2	202505 300-20700-10200	031 CW FR#35	*	53,684.82	
				FLORIDA WALL CONCEPTS INC			53,684.82 000338
5/23/25	00049	4/23/25 24HAM035	202505 300-20700-10200	031 CW FR#35	*	1,300.00	
				HAMILTON ENGINEERING SURVEYING LLC			1,300.00 000339
5/23/25	00029	4/09/25 1020044	202505 300-20700-10200	032 PH2 FR#5	*	13,279.86	
				HARRIS CIVIL ENGINEERS, LLC			13,279.86 000340
5/23/25	00041	4/18/25 35717	202505 300-20700-10200	032 PH2 FR#6	*	24,150.00	
				INNOVATIONS DESIGN GROUP, INC.			24,150.00 000341
5/23/25	00013	4/25/25 12063	202505 300-20700-10200	031 CW FR#35	*	6,511.30	
		4/25/25 12064	202505 300-20700-10200	031 CW FR#35	*	1,817.45	
				KILINSKI VAN WYK PLLC			8,328.75 000342
5/23/25	00056	4/29/25 11449	202505 300-20700-10200	031 GR FR#29	*	75.00	
				MARSH LLC			75.00 000343
5/23/25	00028	1/31/25 PAYREQ#1	202505 300-20700-10200	031 CW FR#35	*	63,485.61	
		2/14/25 25064	202505 300-20700-10200	031 CW FR#35	*	4,250.00	
				THE KEARNEY COMPANIES, LLC			67,735.61 000344

CRSW CROSSWINDS EAS BOH



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/27/25	00011	4/22/25 22445850 031 GR FR#30	202505 300-20700-10200	DEWBERRY ENGINEERS, INC.	*	1,861.25	1,861.25 000345
5/27/25	00025	4/28/25 2208.05 031 GR FR#30	202505 300-20700-10200	FURR,WEGMAN & BANK ARCHITECTS, P.A.	*	750.00	750.00 000346
5/27/25	00057	4/12/25 000021 031 GR FR#30	202505 300-20700-10200	GONZALEZ PLANTS NURSERY LLC	*	609.00	4,017.00 000347
		5/13/25 000024 031 GR FR#30	202505 300-20700-10200		*	3,408.00	
5/27/25	00029	4/30/25 1020093 032 FR#7	202505 300-20700-10200	HARRIS CIVIL ENGINEERS, LLC	*	15,625.54	15,625.54 000348
5/27/25	00044	4/25/25 PAYAPP#5 031 GR FR#30	202505 300-20700-10200	HENKELMAN CONSTRUCTION INC	*	99,980.85	99,980.85 000349
5/27/25	00058	4/29/25 6V010827 031 GR FR#30	202505 300-20700-10200	HORIZON DISTRIBUTORS INC	*	415.76	415.76 000350
5/27/25	00013	5/08/25 12314 031 GR FR#30	202505 300-20700-10200	KILINSKI VAN WYK PLLC	*	118.50	118.50 000351
5/27/25	00059	5/14/25 2407 031 GR FR#30	202505 300-20700-10200	SUNSET TURF & LANDSCAPING	*	9,216.00	12,960.00 000352
		5/14/25 2408 031 GR FR#30	202505 300-20700-10200		*	3,744.00	
5/27/25	00047	4/25/25 8734910 032 FR#7	202505 300-20700-10200	TUCKER PAVING INC	*	349,042.71	349,042.71 000353
5/27/25	00016	5/06/25 1311 031 GR FR#30	202505 300-20700-10200	WILDMON CONSTRUCTION LLC	*	9,420.00	9,420.00 000354
5/30/25	00060	5/20/25 7765-05- SPECIAL ASSESS BOND S24A1	202505 310-51300-31200		*	450.00	

CRSW CROSSWINDS EAS BOH



AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 7/21/25		PAGE 3	
*** CHECK DATES 05/21/2025 - 07/18/2025 ***		CROSSWINDS EAST GENERAL FUND													
		BANK A GENERAL FUND													
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #								
		5/20/25 7766-05-	202505 310-51300-31200		*	450.00									
		SPECIAL ASSESS BOND S24A2													
				AMTEC			900.00 000355								
5/30/25 00011		5/21/25 22449303	202504 310-51300-31100		*	667.50									
		ENGINEERING SVCS-APR25													
				DEWBERRY ENGINEERS, INC.			667.50 000356								
5/30/25 00062		1/15/25 18	202501 310-51300-42000		*	85.09									
		REIMBURSE OF POSTAGE FY25													
				POLK COUNTY TAX COLLECTOR			85.09 000357								
5/30/25 00032		5/19/25 17975	202505 320-53800-47300		*	29.17									
		REPLACE NOZZLES/LABOR													
				PRINCE & SONS, INC			29.17 000358								
5/30/25 00011		4/22/25 22445850	202505 300-20700-10200		*	1,861.25									
		031 CW FR#36													
				DEWBERRY ENGINEERS, INC.			1,861.25 000359								
5/30/25 00029		5/09/25 1020105	202505 300-20700-10200		*	9,341.51									
		031 CW FR#36													
				HARRIS CIVIL ENGINEERS, LLC			9,341.51 000360								
5/30/25 00045		4/29/25 2	202505 300-20700-10200		*	3,414.38									
		031 CW FR#36													
				KCG TRANSPORTATION SERVICES LLC			3,414.38 000361								
5/30/25 00013		4/25/25 11963	202505 300-20700-10200		*	1,799.50									
		031 CW FR#36													
		4/25/25 11964	202505 300-20700-10200		*	1,330.00									
		031 CW FR#36													
				KILINSKI VAN WYK PLLC			3,129.50 000362								
5/30/25 00017		4/30/25 PAYAPP#2	202505 300-20700-10200		*	241,291.36									
		031 CW FR#36													
		4/30/25 PAYAPP#7	202505 300-20700-10200		*	559,256.58									
		031 CW FR#36													
				QGS DEVELOPMENT, INC.			800,547.94 000363								
5/30/25 00016		5/01/25 1310	202505 300-20700-10200		*	84,676.00									
		031 CW FR#36													
				WILDMON CONSTRUCTION LLC			84,676.00 000364								
6/03/25 00035		6/03/25 06032025	202506 300-15500-10000		*	3,529.11									
		PYGRND/EQUIP LEASE-JUL25													
				BOWPROP I, LLC			3,529.11 000365								
-----															
CRSW CROSSWINDS EAS BOH															



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/10/25	00053	6/05/25 06052025	202506 300-20700-10200	CROSSWINDS EAST CDD C/O US BANK	*	35,160.89	35,160.89 000366
6/10/25	00051	5/20/25 PAYAPP#3	202506 300-20700-10200	FLORIDA WALL CONCEPTS INC	*	120,790.81	120,790.81 000367
6/10/25	00029	4/30/25 1020106	202506 300-20700-10200	HARRIS CIVIL ENGINEERS, LLC	*	15,922.30	15,922.30 000368
6/10/25	00063	3/12/25 37418918	202506 300-20700-10200	OLDCASTLE INFRASTRUCTURE INC	*	2,000.00	2,000.00 000369
6/10/25	00047	4/25/25 8734928	202506 300-20700-10200	TUCKER PAVING INC	*	262,173.96	262,173.96 000370
6/17/25	00038	5/27/25 19628	202505 320-53800-47000	AQUATIC WEED MANAGEMENT, INC	*	200.00	200.00 000371
6/17/25	00061	5/22/25 23300	202505 330-57200-49000	CURRENT DEMANDS ELECTRICAL &	*	6,370.00	6,370.00 000372
6/17/25	00014	5/31/25 00071471	202505 310-51300-48000	GANNETT MEDIA CORP DBA	*	330.51	330.51 000373
6/17/25	00032	5/01/25 17749	202505 320-53800-46200	PRINCE & SONS, INC	*	7,947.00	7,947.00 000374
6/19/25	00001	6/01/25 61	202506 320-53800-34000	FIELD MANAGEMENT-JUN25	*	1,250.00	
		6/01/25 62	202506 310-51300-34000	MANAGEMENT FEES-JUN25	*	3,333.33	
		6/01/25 62	202506 310-51300-35200	WEBSITE ADMIN-JUN25	*	105.00	
		6/01/25 62	202506 310-51300-35100	INFORMATION TECH-JUN25	*	157.50	
		6/01/25 62	202506 310-51300-31300	DISSEMINATION SVCS-JUN25	*	500.00	

CRSW CROSSWINDS EAS BOH



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		6/01/25 62	202506 330-57200-48300		*	1,250.00	
		AMENITY ACCESS-JUN25					
		6/01/25 62	202506 310-51300-51000		*	5.27	
		OFFICE SUPPLIES					
		6/01/25 62	202506 310-51300-42000		*	129.42	
		POSTAGE-JUN25					
				GOVERNMENTAL MANAGEMENT SERVICES-CF			6,730.52 000375
6/19/25 00013		5/20/25 06152025	202505 310-51300-31500		*	4,078.76	
		ATTORNEY SVCS-MAY25					
				KILINSKI VAN WYK PLLC			4,078.76 000376
6/26/25 00011		6/23/25 22451351	202505 310-51300-31100		*	810.00	
		ENGINEERING SVCS-MAY25					
				DEWBERRY ENGINEERS, INC.			810.00 000377
6/26/25 00064		5/28/25 45804	202505 330-57200-48400		*	19,731.72	
		POLY TABLE/CHAIRS/SETUP					
		5/28/25 45805	202505 330-57200-49000		*	7,421.60	
		TARRIF SURCHARGE					
				PATIO 2000 INC.			27,153.32 000378
6/26/25 00032		6/01/25 18330	202506 320-53800-46200		*	11,797.00	
		LANDSCAPE MAINT-JUN25					
		6/06/25 18382	202506 320-53800-46200		*	330.00	
		1 TIME MOW-BAKER DAIRY RD					
				PRINCE & SONS, INC			12,127.00 000379
7/02/25 00035		7/02/25 07022025	202507 300-15500-10000		*	3,529.12	
		PYGRND/EQUIP LEASE-AUG25					
				BOWPROP I, LLC			3,529.12 000380
7/10/25 00038		6/30/25 19830	202506 320-53800-47000		*	200.00	
		POND MAINTENANCE-JUN25					
				AQUATIC WEED MANAGEMENT, INC			200.00 000381
7/10/25 00001		5/31/25 63	202505 320-53800-48000		*	520.00	
		FIX SIGNS AND BLADES					
		5/31/25 64	202505 320-53800-49000		*	200.00	
		REMOVE FENCE BY WALK TRL					
		5/31/25 65	202505 330-57200-49000		*	300.00	
		MOVED AMENITY SIGN					
				GOVERNMENTAL MANAGEMENT SERVICES-CF			1,020.00 000382
7/10/25 00065		6/10/25 67303796	202506 330-57200-48100		*	70.00	
		PEST CONTROL-JUN25					
				MASSEY SERVICES, INC.			70.00 000383

CRSW CROSSWINDS EAS BOH



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
7/10/25	00032	6/19/25 18560	202506 320-53800-47300		*	90.89	
		FIX BUBBLER/ DRIP LINE T					
		7/01/25 18815	202507 320-53800-46200		*	11,797.00	
		LANDSCAPE MAINT-JUL25					
PRINCE & SONS, INC							11,887.89 000384
7/16/25	00001	7/01/25 66	202507 320-53800-34000		*	1,250.00	
		FIELD MANAGEMENT-JUL25					
		7/01/25 67	202507 310-51300-34000		*	3,333.33	
		MANAGEMENT FEES-JUL25					
		7/01/25 67	202507 310-51300-35200		*	105.00	
		WEBSITE ADMIN-JUL25					
		7/01/25 67	202507 310-51300-35100		*	157.50	
		INFORMATION TECH-JUL25					
		7/01/25 67	202507 310-51300-31300		*	500.00	
		DISSEMINATION SVCS-JUL25					
		7/01/25 67	202507 330-57200-48300		*	1,250.00	
		AMENITY ACCESS-JUL25					
		7/01/25 67	202507 310-51300-51000		*	4.09	
		OFFICE SUPPLIES-JUL25					
		7/01/25 67	202507 310-51300-42000		*	463.96	
		POSTAGE-JUL25					
GOVERNMENTAL MANAGEMENT SERVICES-CF							7,063.88 000385
7/16/25	00013	7/12/25 12665	202506 310-51300-31500		*	1,810.65	
		ATTORNEY SVCS-JUN25					
KILINSKI VAN WYK PLLC							1,810.65 000386
7/16/25	00066	7/01/25 28157	202507 330-57200-48500		*	1,500.00	
		POOL MAINTENANCE-JUL25					
RESORT POOL SERVICES							1,500.00 000387
TOTAL FOR BANK A						2,106,517.54	
TOTAL FOR REGISTER						2,106,517.54	



## SECTION 3



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

***Unaudited Financial Reporting***  
***June 30, 2025***





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11	<u>Long Term Debt Report</u>
12	<u>Assessment Receipt Schedule</u>



**Crosswinds East**  
**Community Development District**  
**Combined Balance Sheet**  
**June 30, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
<b>Assets:</b>				
<b>Cash:</b>				
Operating Account	\$ 220,804	\$ -	\$ -	\$ 220,804
Amenity Account	\$ -	\$ -	\$ 758,127	\$ 758,127
Due from Developer	\$ 163	\$ -	\$ 37,486	\$ 37,649
<b>Investments:</b>				
<i>Series 2024 A1</i>				
Construction	\$ -	\$ -	\$ 1	\$ 1
Reserve	\$ -	\$ 1,783,400	\$ -	\$ 1,783,400
Revenue	\$ -	\$ 611,594	\$ -	\$ 611,594
<i>Series 2024 A2</i>				
Reserve	\$ -	\$ 428,984	\$ -	\$ 428,984
Revenue	\$ -	\$ 171,205	\$ -	\$ 171,205
Prepaid Expenses	\$ 6,966	\$ -	\$ -	\$ 6,966
<b>Total Assets</b>	<b>\$ 227,932</b>	<b>\$ 2,995,183</b>	<b>\$ 795,614</b>	<b>\$ 4,018,729</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 3,192	\$ -	\$ -	\$ 3,192
Contracts Payable	\$ -	\$ -	\$ 2,325	\$ 2,325
<b>Total Liabilities</b>	<b>\$ 3,192</b>	<b>\$ -</b>	<b>\$ 2,325</b>	<b>\$ 5,517</b>
<b>Fund Balance:</b>				
Restricted For:				
Debt Services - Series 2024 A1	\$ -	\$ 2,394,994	\$ -	\$ 2,394,994
Debt Services - Series 2024 A2	\$ -	\$ 600,189	\$ -	\$ 600,189
Capital Projects - Amenity	\$ -	\$ -	\$ 758,127	\$ 758,127
Capital Projects - Series 2024 A1	\$ -	\$ -	\$ 32,836	\$ 32,836
Capital Projects - Series 2024 A2	\$ -	\$ -	\$ 2,325	\$ 2,325
Unassigned	\$ 224,741	\$ -	\$ -	\$ 224,741
<b>Total Fund Balances</b>	<b>\$ 224,741</b>	<b>\$ 2,995,183</b>	<b>\$ 793,289</b>	<b>\$ 4,013,212</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 227,932</b>	<b>\$ 2,995,183</b>	<b>\$ 795,614</b>	<b>\$ 4,018,729</b>



**Crosswinds East**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
<b><u>Revenues:</u></b>				
Assessments - On Roll	\$ 277,200	\$ 277,200	\$ 289,522	\$ 12,322
Assessments - Direct (Unplatted)	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Assessments - Lot Closings	\$ -	\$ -	\$ 65,973	\$ 65,973
Developer Contributions	\$ 249,660	\$ 35,000	\$ 35,000	\$ -
<b>Total Revenues</b>	<b>\$ 576,860</b>	<b>\$ 362,200</b>	<b>\$ 440,495</b>	<b>\$ 78,295</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 9,000	\$ 4,600	\$ 4,400
Employer FICA Expense	\$ -	\$ -	\$ 352	\$ (352)
Engineering	\$ 15,000	\$ 11,250	\$ 2,663	\$ 8,587
Attorney	\$ 60,000	\$ 45,000	\$ 23,960	\$ 21,040
Annual Audit	\$ 4,000	\$ 4,000	\$ 5,700	\$ (1,700)
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 450	\$ 450	\$ 900	\$ (450)
Dissemination	\$ 5,000	\$ 5,000	\$ 7,000	\$ (2,000)
Trustee Fees	\$ 4,020	\$ 4,020	\$ 4,811	\$ (791)
Management Fees	\$ 40,000	\$ 30,000	\$ 30,000	\$ 0
Information Technology	\$ 1,890	\$ 1,418	\$ 1,418	\$ -
Website Maintenance	\$ 1,260	\$ 945	\$ 945	\$ -
Postage & Delivery	\$ 250	\$ 250	\$ 2,502	\$ (2,252)
Insurance	\$ 5,980	\$ 5,980	\$ 5,408	\$ 572
Copies	\$ 750	\$ 563	\$ -	\$ 563
Legal Advertising	\$ 10,000	\$ 7,500	\$ 4,076	\$ 3,424
Other Current Charges	\$ 2,500	\$ 1,875	\$ 1,170	\$ 705
Office Supplies	\$ 625	\$ 469	\$ 16	\$ 452
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative</b>	<b>\$ 168,900</b>	<b>\$ 132,894</b>	<b>\$ 100,697</b>	<b>\$ 32,197</b>
<b><u>Operations &amp; Maintenance</u></b>				
<b>Field Expenditures</b>				
Property Insurance	\$ 8,000	\$ 8,000	\$ 2,959	\$ 5,041
Field Management	\$ 15,000	\$ 11,250	\$ 11,250	\$ -
Landscaping Replacement	\$ 7,500	\$ 5,625	\$ 3,150	\$ 2,475
Streetlights	\$ 18,000	\$ 13,500	\$ 4,768	\$ 8,732
Electric	\$ 2,000	\$ 1,500	\$ 1,162	\$ 338
Water & Sewer	\$ 15,000	\$ 11,250	\$ 5,846	\$ 5,404
Landscape Maintenance	\$ 58,500	\$ 43,875	\$ 56,783	\$ (12,908)
Lake Maintenance	\$ -	\$ -	\$ 1,800	\$ (1,800)
Irrigation Repairs	\$ 3,500	\$ 3,500	\$ 4,592	\$ (1,092)
Maintenance	\$ 8,500	\$ 6,375	\$ 2,688	\$ 3,687
Field Contingency	\$ 100,000	\$ 75,000	\$ 200	\$ 74,800
Capital Outlay	\$ -	\$ -	\$ 19,732	\$ (19,732)
<b>Subtotal Field Expenditures</b>	<b>\$ 236,000</b>	<b>\$ 179,875</b>	<b>\$ 114,931</b>	<b>\$ 64,944</b>



**Crosswinds East**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
<b>Amenities Expenditures</b>				
Amenity - Electric	\$ 2,600	\$ 1,950	\$ -	\$ 1,950
Amenity - Water	\$ 6,000	\$ 4,500	\$ -	\$ 4,500
Playground & Furniture Lease	\$ 50,000	\$ 37,500	\$ 31,762	\$ 5,738
Internet	\$ 2,000	\$ 1,500	\$ -	\$ 1,500
Amenity Landscaping	\$ 6,500	\$ 4,875	\$ -	\$ 4,875
Replacement	\$ 3,500	\$ 2,625	\$ -	\$ 2,625
Amenity Irrigation Repairs	\$ 2,500	\$ 1,875	\$ -	\$ 1,875
Pest Control	\$ 1,500	\$ 1,125	\$ 70	\$ 1,055
Janitorial Services	\$ 16,160	\$ 12,120	\$ -	\$ 12,120
Security Services	\$ 30,000	\$ 22,500	\$ -	\$ 22,500
Pool Maintenance	\$ 23,700	\$ 17,775	\$ -	\$ 17,775
Maintenance	\$ 10,000	\$ 7,500	\$ -	\$ 7,500
Amenity Access Management	\$ 10,000	\$ 7,500	\$ 1,250	\$ 6,250
Amenties Contingency	\$ 7,500	\$ 7,500	\$ 14,092	\$ (6,592)
<b>Subtotal Amenity Expenditures</b>	<b>\$ 171,960</b>	<b>\$ 130,845</b>	<b>\$ 47,174</b>	<b>\$ 83,671</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 407,960</b>	<b>\$ 310,720</b>	<b>\$ 162,104</b>	<b>\$ 148,616</b>
<b>Total Expenditures</b>	<b>\$ 576,860</b>	<b>\$ 443,614</b>	<b>\$ 262,801</b>	<b>\$ 180,812</b>
<b>Excess (Deficiency) of Revenues over Expend</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 177,693</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,047</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 224,741</b>	



**Crosswinds East**  
**Community Development District**  
**Series 2024 Assessment Area 1 Debt Service Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted	Projected Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b><u>Revenues:</u></b>				
Assessments - On Roll	\$ 261,800	\$ 261,800	\$ 273,438	\$ 11,638
Assessments - Direct	\$ 1,521,600	\$ -	\$ -	\$ -
Assessments - Lot Closings	\$ -	\$ -	\$ 1,296,900	\$ 1,296,900
Interest	\$ -	\$ -	\$ 72,554	\$ 72,554
<b>Total Revenues</b>	<b>\$ 1,783,400</b>	<b>\$ 261,800</b>	<b>\$ 1,642,893</b>	<b>\$ 1,381,093</b>
<b><u>Expenditures:</u></b>				
<i>Series 2024</i>				
Interest - 11/1	\$ 713,200	\$ 713,200	\$ 713,200	\$ -
Principal - 5/1	\$ 365,000	\$ 365,000	\$ 365,000	\$ -
Interest - 5/1	\$ 713,200	\$ 713,200	\$ 713,200	\$ -
<b>Total Expenditures</b>	<b>\$ 1,791,400</b>	<b>\$ 1,791,400</b>	<b>\$ 1,791,400</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (8,000)</b>		<b>\$ (148,507)</b>	
<b><u>Other Financing Sources/(Uses):</u></b>				
Transfer In/(Out)	\$ -	\$ -	\$ 110	\$ 110
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>		<b>\$ 110</b>	
<b>Net Change in Fund Balance</b>	<b>\$ (8,000)</b>		<b>\$ (148,397)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 752,718</b>		<b>\$ 2,543,391</b>	
<b>Fund Balance - Ending</b>	<b>\$ 744,718</b>		<b>\$ 2,394,994</b>	



**Crosswinds East**  
**Community Development District**  
**Series 2024 Assessment Area 2 Debt Service Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted	Projected Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b><u>Revenues:</u></b>				
Assessments - Lot Closing	\$ -	\$ -	\$ 428,985	\$ 428,985
Interest	\$ -	\$ -	\$ 17,685	\$ 17,685
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 446,670</b>	<b>\$ 446,670</b>
<b><u>Expenditures:</u></b>				
<i>Series 2024</i>				
Interest - 11/1	\$ -	\$ -	\$ 57,605	\$ (57,605)
Principal - 5/1	\$ -	\$ -	\$ 95,000	\$ (95,000)
Interest - 5/1	\$ -	\$ -	\$ 167,240	\$ (167,240)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 319,845</b>	<b>\$ (319,845)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 126,825</b>	
<b><u>Other Financing Sources/(Uses):</u></b>				
Transfer In/(Out)	\$ -	\$ -	\$ (13,225)	\$ (13,225)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (13,225)</b>	
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,600</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 752,718</b>		<b>\$ 486,589</b>	
<b>Fund Balance - Ending</b>	<b>\$ 752,718</b>		<b>\$ 600,189</b>	



**Crosswinds East**  
**Community Development District**  
**Amenity Capital Projects**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted	Projected Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b><u>Revenues:</u></b>				
Amenity Contributions	\$ -	\$ -	\$ 750,000	\$ 750,000
Interest	\$ -	\$ -	\$ 8,127	\$ 8,127
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 758,127</b>	<b>\$ 758,127</b>
<b><u>Expenditures:</u></b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 758,127</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 758,127</b>	



**Crosswinds East**  
**Community Development District**  
**Series 2024 Capital Projects Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b>Revenues</b>				
Developer Contributions	\$ -	\$ -	\$ 13,469,072	\$ 13,469,072
Interest	\$ -	\$ -	\$ 16	\$ 16
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,469,088</b>	<b>\$ 13,469,088</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ 13,436,826	\$ (13,436,826)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,436,826</b>	<b>\$ (13,436,826)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,262</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ (110)	\$ (110)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (110)</b>	<b>\$ (110)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,152</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 684</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,836</b>	



**Crosswinds East**  
**Community Development District**  
**Series 2024 Capital Projects Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b>Revenues</b>				
Developer Contributions	\$ -	\$ -	\$ 2,016,622	\$ 2,016,622
Interest	\$ -	\$ -	\$ 74,085	\$ 74,085
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,090,707</b>	<b>\$ 2,090,707</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ 7,190,423	\$ (7,190,423)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,190,423</b>	<b>\$ (7,190,423)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,099,716)</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ 13,225	\$ 13,225
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,225</b>	<b>\$ 13,225</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,086,492)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,088,817</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,325</b>	



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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Assessments - On Roll	\$ -	\$ -	\$ -	\$ 3,680	\$ (2,975)	\$ -	\$ 285,944	\$ 2,874	\$ -	\$ -	\$ -	\$ -	\$ 289,522
Assessments - Direct (Unplatted)	\$ -	\$ 20,348	\$ -	\$ 4,652	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Assessments - Lot Closings	\$ -	\$ -	\$ -	\$ 65,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,973
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 20,348</b>	<b>\$ -</b>	<b>\$ 74,304</b>	<b>\$ (2,975)</b>	<b>\$ 35,000</b>	<b>\$ 310,944</b>	<b>\$ 2,874</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 440,495</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ 800	\$ 800	\$ 1,600	\$ -	\$ -	\$ -	\$ 4,600
Employer FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107	\$ 61	\$ 61	\$ 122	\$ -	\$ -	\$ -	\$ 352
Engineering	\$ -	\$ -	\$ -	\$ 433	\$ 348	\$ 405	\$ 668	\$ 810	\$ -	\$ -	\$ -	\$ -	\$ 2,663
Attorney	\$ 2,662	\$ 456	\$ 2,820	\$ 1,133	\$ 3,218	\$ 4,826	\$ 2,957	\$ 4,079	\$ 1,811	\$ -	\$ -	\$ -	\$ 23,960
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 2,200	\$ -	\$ -	\$ -	\$ -	\$ 5,700
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900
Dissemination	\$ 3,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ 7,000
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,811
Management Fees	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ -	\$ -	\$ -	\$ 30,000
Information Technology	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ -	\$ -	\$ -	\$ 1,418
Website Maintenance	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ -	\$ -	\$ -	\$ 945
Postage & Delivery	\$ 418	\$ 50	\$ 117	\$ 209	\$ 361	\$ 496	\$ 249	\$ 472	\$ 129	\$ -	\$ -	\$ -	\$ 2,502
Insurance	\$ 5,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,408
Copies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 1,001	\$ -	\$ -	\$ -	\$ -	\$ 2,745	\$ -	\$ 331	\$ -	\$ -	\$ -	\$ -	\$ 4,076
Other Current Charges	\$ 174	\$ 107	\$ 107	\$ 129	\$ 167	\$ 110	\$ 111	\$ 111	\$ 155	\$ -	\$ -	\$ -	\$ 1,170
Office Supplies	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3	\$ 5	\$ 0	\$ 5	\$ -	\$ -	\$ -	\$ 16
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative</b>	<b>\$ 21,436</b>	<b>\$ 4,709</b>	<b>\$ 7,140</b>	<b>\$ 6,000</b>	<b>\$ 8,189</b>	<b>\$ 18,999</b>	<b>\$ 12,447</b>	<b>\$ 13,860</b>	<b>\$ 7,918</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,697</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>													
<b>Field Expenditures</b>													
Property Insurance	\$ 2,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,959
Field Management	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -	\$ -	\$ 11,250
Landscaping Replacement	\$ -	\$ -	\$ -	\$ -	\$ 3,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,150
Streetlights	\$ 440	\$ 527	\$ 527	\$ 1,065	\$ -	\$ 1,095	\$ 557	\$ 557	\$ -	\$ -	\$ -	\$ -	\$ 4,768
Electric	\$ 67	\$ 77	\$ 99	\$ 91	\$ 111	\$ 281	\$ 106	\$ 330	\$ -	\$ -	\$ -	\$ -	\$ 1,162
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,846
Landscape Maintenance	\$ 4,097	\$ 4,097	\$ 4,097	\$ 4,097	\$ 4,097	\$ 7,947	\$ 8,277	\$ 7,947	\$ 12,127	\$ -	\$ -	\$ -	\$ 56,783
Lake Maintenance	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ 1,800
Irrigation Repairs	\$ -	\$ -	\$ -	\$ 446	\$ 1,671	\$ 2,096	\$ -	\$ 289	\$ 91	\$ -	\$ -	\$ -	\$ 4,592
Maintenance	\$ 616	\$ 1,252	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ 520	\$ -	\$ -	\$ -	\$ -	\$ 2,688
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,732	\$ -	\$ -	\$ -	\$ -	\$ 19,732
<b>Subtotal Field Expenditures</b>	<b>\$ 9,629</b>	<b>\$ 7,403</b>	<b>\$ 6,173</b>	<b>\$ 7,149</b>	<b>\$ 10,779</b>	<b>\$ 12,869</b>	<b>\$ 16,236</b>	<b>\$ 31,025</b>	<b>\$ 13,668</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 114,931</b>
<b>Amenities Expenditures</b>													
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground & Furniture Lease	\$ 3,529	\$ 3,529	\$ 3,529	\$ 3,529	\$ 3,529	\$ 3,529	\$ 3,529	\$ 3,529	\$ 3,529	\$ -	\$ -	\$ -	\$ 31,762
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Landscaping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ -	\$ -	\$ -	\$ 70
Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ 1,250
Amenities Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,092	\$ -	\$ -	\$ -	\$ -	\$ 14,092
<b>Subtotal Amenity Expenditures</b>	<b>\$ 3,529</b>	<b>\$ 3,529</b>	<b>\$ 3,529</b>	<b>\$ 3,529</b>	<b>\$ 3,529</b>	<b>\$ 3,529</b>	<b>\$ 3,529</b>	<b>\$ 17,621</b>	<b>\$ 4,849</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,174</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 13,158</b>	<b>\$ 10,932</b>	<b>\$ 9,702</b>	<b>\$ 10,678</b>	<b>\$ 14,308</b>	<b>\$ 16,398</b>	<b>\$ 19,765</b>	<b>\$ 48,646</b>	<b>\$ 18,517</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,104</b>
<b>Total Expenditures</b>	<b>\$ 34,594</b>	<b>\$ 15,641</b>	<b>\$ 16,842</b>	<b>\$ 16,678</b>	<b>\$ 22,497</b>	<b>\$ 35,397</b>	<b>\$ 32,212</b>	<b>\$ 62,505</b>	<b>\$ 26,435</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 262,801</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (34,594)</b>	<b>\$ 4,707</b>	<b>\$ (16,842)</b>	<b>\$ 57,626</b>	<b>\$ (25,472)</b>	<b>\$ (397)</b>	<b>\$ 278,731</b>	<b>\$ (59,632)</b>	<b>\$ (26,435)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 177,693</b>



# Crosswinds East

## Community Development District

### Long Term Debt Report

Series 2024 Assessment Area 1, 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
Less: Principal Payment 5/1/25		(\$365,000)
<b>Current Bonds Outstanding</b>		<b>\$25,420,000</b>

Series 2024 Assessment Area 2, Special Assessment Revenue Bonds		
Interest Rate:	4.500%, 5.150%, 5.450%	
Maturity Date:	5/1/2054	
Reserve Fund Definition	Maximum Annual Debt Service	
Reserve Fund Requirement	\$428,984	
Reserve Fund Balance	\$428,984	
Bonds Outstanding - 8/29/24		\$6,400,000
Less: Principal Payment 5/1/25		(\$95,000)
<b>Current Bonds Outstanding</b>		<b>\$6,305,000</b>



**Crosswinds East**  
**Community Development District**  
**Assessment Receipt Schedule**  
**Fiscal Year 2025**

ON ROLL ASSESSMENTS

Gross Assessments	\$	298,063.92	\$	281,505.84	\$	579,569.76
Net Assessments	\$	277,199.45	\$	261,800.43	\$	538,999.88

							51.43%	48.57%	100.00%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	General Fund	2024 AA1 Debt Service	Total
01/13/2025	12/16-12/31/24	\$7,526.88	(\$225.83)	(\$146.02)	\$0.00	\$7,155.03	\$3,679.72	\$3,475.31	\$7,155.03
02/03/2025	10/1-12/31/24	\$0.00	\$0.00	\$0.00	\$11.06	\$11.06	\$5.69	\$5.37	\$11.06
03/28/25	INV# 4652204 & 4652205	(\$5,795.70)	\$0.00	\$0.00	\$0.00	(\$5,795.70)	(\$2,980.64)	(\$2,815.06)	(\$5,795.70)
04/11/25	03/01-03/31/25	\$566,397.72	\$0.00	(\$11,327.95)	\$0.00	\$555,069.77	\$285,463.95	\$269,605.82	\$555,069.77
04/30/25	01/01-03/31/25	\$0.00	\$0.00	\$0.00	\$932.64	\$932.64	\$479.64	\$453.00	\$932.64
05/09/25	04/01-04/30/25	\$5,701.60	\$0.00	(\$114.03)	\$0.00	\$5,587.57	\$2,873.60	\$2,713.97	\$5,587.57
TOTAL		\$ 573,830.50	\$ (225.83)	\$ (11,588.00)	\$ 943.70	\$ 562,960.37	\$ 289,521.96	\$ 273,438.41	\$ 562,960.37

104%	Net Percent Collected
0	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

GLK Real Estate 2025-01		Net Assessments		\$	1,562,296.69	\$	40,696.69	\$	1,521,600.00
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Amt Received General Fund	Amt Received Series 2024 A1			
11/20/24	10/1/24	2428	\$20,348.34	\$20,348.34	\$20,348.34	\$0.00			
3/28/25	2/1/25	2617	\$10,174.17	\$10,174.17	\$10,174.17	\$0.00			
	3/15/25		\$920,149.46			\$0.00			
3/28/25	5/1/25	2614	\$10,174.17	\$10,174.17	\$10,174.17	\$0.00			
	9/15/25		\$601,450.53		\$0.00	\$0.00			
			\$ 1,562,296.67	\$ 40,696.68	\$ 40,696.68	\$ -			

GLK Real Estate 2025-02		Net Assessments		\$	438,287.06	\$	9,303.31	\$	428,983.75
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Amt Received General Fund	Amt Received Series 2024 A2			
11/20/24	10/1/24	2501	\$4,651.66	\$4,651.66	\$4,651.66	\$0.00			
3/28/25	2/1/25	2615	\$2,325.83	\$2,325.83	\$2,325.83	\$0.00			
	3/15/25		\$263,881.25			\$0.00			
3/28/25	5/1/25	2616	\$2,325.83	\$2,325.83	\$2,325.83	\$0.00			
	9/15/25		\$165,102.50		\$0.00	\$0.00			
			\$ 438,287.07	\$ 9,303.32	\$ 9,303.32	\$ -			