

Crossings
Community Development District

Meeting Agenda

August 6, 2025

AGENDA

Crossings

Community Development District

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

July 30, 2025

Board of Supervisors Meeting Crossings Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of the **Crossings Community Development District** will be held on **Wednesday, August 6, 2025 at 9:05 AM** at the **Holiday Inn & Suites Orlando SW - Celebration Area, 5711 W Irlo Bronson Memorial Hwy, Kissimmee, FL 34746.**

Zoom Video Link: <https://us06web.zoom.us/j/84777739599>

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

Meeting ID: 847 7773 9599

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public Comments will be limited to three (3) minutes each)
3. Organizational Matters
 - A. Administration of Oath to Newly Appointed Supervisor Brent Elliott (*elected at June 5, 2025 Board Meeting*)
4. Approval of Minutes of the June 5, 2025 Board of Supervisors Meeting
5. Ratification of Notice of Boundary Amendment
6. Consideration of Resolution 2025-07 Directing Chairman and District Staff to File a Petition Amending District Boundaries
7. Consideration of Resolution 2025-08 Setting a Public Hearing Expressing the District's Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments on Boundary Amendment Parcels
8. Public Hearings
 - A. Public Hearing on the Adoption of the Fiscal Year 2025/2026 Budget
 - i. Consideration of Resolution 2025-09 Adopting the District's Fiscal Year 2025/2026 Budget and Appropriating Funds (*budget to be provided under separate cover*)
 - ii. Consideration of Fiscal Year 2025/2026 Budget Deficit Funding Agreement (*budget to be provided under separate cover*)
 - B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
 - i. Consideration of Resolution 2025-10 Imposing Special Assessments and Certifying an Assessment Roll (*budget to be provided under separate cover*)
9. Consideration of Resolution 2025-11 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2025/2026
10. Consideration of Resolution 2025-12 Adopting Amended Amenity Rules
11. Presentation of Fiscal Year 2024 Audit Report

12. Goals and Objectives

- A. Adoption of Fiscal Year 2026 Goals & Objectives
- B. Presentation of Fiscal Year 2025 Goals & Objectives and Authorizing Chair to Execute

13. Staff Reports

- A. Attorney
- B. Engineer
- C. Field Manager's Report (*to be provided under separate cover*)
 - i. Consideration of Pricing Update for Landscape Maintenance Services
- D. District Manager's Report
 - i. Approval of Amenity Policy Clarification Regarding Access Card Issuance
 - ii. Approval of Check Register (*to be provided under separate cover*)
 - iii. Balance Sheet & Income Statement (*to be provided under separate cover*)

14. Other Business

15. Supervisors Requests and Audience Comments

16. Adjournment

MINUTES

**MINUTES OF MEETING
CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Crossings Community Development District was held on **Thursday, June 5, 2025**, at 9:05 a.m. at the West Osceola Branch Library, 305 Campus Street, Celebration, Florida.

Present and constituting a quorum were:

Brian Walsh	Chairman
Milton Andrade	Vice Chairman
Garret Parkinson	Assistant Secretary
Kareyann Ellison	Assistant Secretary

Also, present were:

Jill Burns	District Manager, GMS
Patrick Collins	District Counsel, Kilinski Van Wyk
Joey Duncan <i>by Zoom</i>	District Engineer, Dewberry
Jarrett Wright	Field Manager, GMS
Ashley Hilyard	Field Manager, GMS

The following is a summary of the discussions and actions taken at the June 5, 2025 Crossings Community Development District's regular Board of Supervisor's Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order at 9:15 a.m. Three Supervisors were in attendance at the meeting constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns noted that there were only Board members and staff. There were no members of the public in attendance.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of David S. Adams (Seat #5)

Ms. Burns presented the resignation of David Adams and asked for a motion to approve.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, Accepting the Resignation of David S. Adams, was approved.

B. Appointment to Fill Vacant Board Seat #5

Ms. Burns asked for a nomination to fill Seat #5. Mr. Walsh made a motion to appoint Brent Elliott to Seat #5.

On MOTION by Mr. Walsh seconded by Mr. Parkinson, with all in favor, the Appointment of Brent Elliott to Fill Seat #5, was approved.

C. Administration of Oath to Newly Appointed Supervisor

Ms. Burns stated Mr. Elliott is not present and they will swear him in at a later date.

D. Consideration of Resolution 2025-05 Appointing an Assistant Secretary

Ms. Burns stated this resolution would appoint Mr. Elliott as an Assistant Secretary.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, Resolution 2025-05 Appointing Brent Elliott as an Assistant Secretary, was approved.

FOURTH ORDER OF BUSINESS

**Approval of Minutes of the April 29, 2025
Board of Supervisors Meeting**

Ms. Burns presented the minutes of the April 29, 2025 Board of Supervisors meeting. She asked for any comments, corrections, or changes. The Board had no changes to the minutes and there was a motion of approval.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, the Minutes of the April 29, 2025 Board of Supervisors Meeting, were approved.

FIFTH ORDER OF BUSINESS

**Ratification of Chair Direction to Increase
Security to 40 Hours Per Week and
Authorizing Counsel to Draft Security
Contract Addendum**

Ms. Burns asked for a motion to ratify the Chair's decision to increase security to 40 hours per week and authorizing counsel to draft a security contract addendum.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, Ratifying the Chair's Direction to Increase Security to 40 Hours Per Week and Authorizing Counsel to Draft Security Contract Addendum, was approved.

Ms. Burns asked if the Board wanted to increase the number of hours for security. She noted increasing the hours to 40 a week set them over budget. If they choose to have the increased hours from Memorial Day to Labor day, the total would be \$28,000. She noted they had one-time fees, such as camera installation, that will not be in the budget next year. The Board decided to increase the hours for 56 hours per week for seven days a week and eight hours a day.

On MOTION by Mr. Andrade, seconded by Mr. Walsh, with all in favor, Increasing the Security Hours to 56 Hours Per Week, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Collins updated the Board on the bond amendment. He stated they are scheduled to have the hearing on June 16th and believes it will be approved. They will then follow with the assessment proceeding and their hopes are to be able to start issuance by the end of summer.

Mr. Andrade asked for him to remind them of when this gets passed.

B. Engineer

Mr. Duncan had nothing additional to report.

C. Field Manager's Report

Ms. Hilyard presented the Field Manager's report on page 17 of the agenda package to the Board. She stated they received the proposal to switch security services to five days a week for eight hours a day and cameras have been installed around the amenity center. She added they pressure washed the pool on Friday and believes they should consider having the pressure wash the pool on a monthly basis to help keep it clean.

Mr. Walsh asked how often they pressure wash the pool. Ms. Burns stated she believes they pressure wash the pool twice a year. Ms. Burns stated she believes having the extra security will help the pool stay clean because they will be able to enforce the "No Food on Pool Deck" rule. She added the guard send reports to staff everyday with pictures to help staff know what is going on in the facilities.

Mr. Andrade noted the trash at the pool has been overflowing. Ms. Burns stated they need make sure the janitor's scope of work includes cleaning the pool deck's trash.

Mr. Wright stated they checked the pool furniture on Friday and on Monday it was damaged.

Mr. Andrade stated the chairs under the cabana are starting the grow mold. He asked if those could get cleaned. Mr. Walsh asked if there was another material chair they could use for the chairs to prevent mold from growing. Ms. Ellison stated those options would be very expensive. She added the community looks bad and believes it to be costing them sales. She asked what is the red stain that is in the pool decks. Mr. Wright stated the stains are coming from the mulch bed. He added they have been looking at changing it with turf to prevent this from happening. He recommended adding two trash cans by the pool to prevent the trash cans from overflowing.

Ms. Ellison asked why the price is to rent the room in the Amenity Center and how they prevent people from using the room without renting it. Ms. Burns stated the room is locked unless someone rents it and it costs \$250 to rent it for four hours with a \$100 cleaning fee. She added the maximum capacity for the room is 20 and each household can bring two guests.

Ms. Hilyard continued with the Field manager's Report. She stated the pool fence was damaged and proposals are being sourced for repairs. Temporary fencing was installed to allow the facility to remain open until they receive proposals.

Mr. Parkinson asked how long the fence has been damaged. Ms. Hilyard stated it has been two weeks. Mr. Andrade stated that was too long. Ms. Burns noted the direction they received at the last meeting was to not fix it, until they decided if they wanted different fencing.

Mr. Walsh asked if there was a way they can trespass those who break into the pool after hours. Ms. Burns stated if the police are called, that is their discretion.

Ms. Hilyard continued with site items, stating the janitorial vendor has begun the five day a week service and it has been going well. She added the pool vendor is servicing the pool six days a week within the approved not the exceed amount.

i. Consideration of Proposals to Add Phase 2 to Existing Landscape Contract

a) Blade Runners

b) Exalt Outdoors

c) Prince and Sons

Mr. Wright presented the proposals to add Phase 2 to existing landscape contract. He stated their current vendor is not living up to their standards. He recommended Prince & Sons for \$128,024.

He added Blade Runners proposal was for \$140,000 and Exalt Outdoors proposal was for \$185,000. He noted they have a great working relationship with Prince & Sons.

Mr. Walsh asked if they could include Irrigation Scheduling in the scope of work to ensure the grass is healthy. Ms. Ellison stated they should think about changing the grass to St. Augustine to match with the rest of the community.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, the Proposal from Prince & Sons for \$128,024 to Add Existing Landscape Contract, was approved.

Ms. burns asked for a motion to terminate the contract with Blade Runners.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, the Termination of Blade Runners, was approved.

ii. Consideration of Fencing Proposals (*to be provided under separate cover*)

Mr. Wright presented the fencing proposals to the board. He stated they received bids from two vendors; however Mossy Oak was not up to their standards, and they disqualified them. He stated the proposal that was up to their standards was from Outdoor Solutions is for \$1,924.

Mr. Andrade asked if there can be “No Trespassing” signs on these signs once they are fixed. Mr. Wright noted if they choose this proposal, it is not a guaranteed fix. He added if they want to reseal the whole fence it would be much more expensive.

Mr. Walsh stated they should look up ideas to prevent people going up to the fence, such as bushes. Mr. Wright added he would like to redesign the front entrance median to defer residents from driving on it.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, the Fencing Proposal from Prince and Sons for \$1,924, was approved.

D. District Manager’s Report

i. Approval of Check Register

Ms. Burns presented the check register totaling \$26,654.72. There being no questions, she asked for a motion of approval.

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

ii. Balance Sheet & Income Statement

Ms. Burns stated that the financials through the month of April were included in the packet for review. There was no action necessary. The Board had no questions on the financials.

iii. Presentation of Number of Registered Voters – 128

Ms. Burns stated there are currently 128 registered voters in the District.

iv. Reminder to Board Members to File Form 1's by the July 1, 2025 Deadline

Ms. Burns reminded the Board to file their Form 1's by July 1, 2025.

SEVENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

This instrument was prepared by
and upon recording should be returned to:

Lauren M. Gentry, Esq.
Kilinski | Van Wyk PLLC
517 E. College Avenue
Tallahassee, Florida 32301

**NOTICE OF BOUNDARY AMENDMENT OF THE
CROSSINGS COMMUNITY DEVELOPMENT DISTRICT**

PLEASE TAKE NOTICE that on June 16, 2025, the Osceola County Board of County Commissioners (“County”) adopted Ordinance No. 2025-41, effective June 18, 2025, amending the boundaries of the Crossings Community Development District (“District”). The legal description of the lands encompassed within the District, after amendment, is attached hereto as **Exhibit A**. The Crossings Community Development District was established by the County’s Ordinance No. 2022-04, which became effective on January 11, 2022. The District is a special-purpose form of local government established pursuant to and governed by Chapter 190, *Florida Statutes*. More information on the powers, responsibilities, and duties of the District may be obtained by examining Chapter 190, *Florida Statutes*, or by contacting the District’s registered agent as designated to the Florida Department of Commerce in accordance with Section 189.014, *Florida Statutes*.

THE CROSSINGS COMMUNITY DEVELOPMENT DISTRICT MAY IMPOSE AND LEVY TAXES OR ASSESSMENTS, OR BOTH TAXES AND ASSESSMENTS, ON THIS PROPERTY. THESE TAXES AND ASSESSMENTS PAY THE CONSTRUCTION, OPERATION AND MAINTENANCE COSTS OF CERTAIN PUBLIC FACILITIES AND SERVICES OF THE DISTRICT AND ARE SET ANNUALLY BY THE GOVERNING BOARD OF THE DISTRICT. THESE TAXES AND ASSESSMENTS ARE IN ADDITION TO COUNTY AND OTHER LOCAL GOVERNMENT TAXES AND ASSESSMENTS AND ALL OTHER TAXES AND ASSESSMENTS PROVIDED FOR BY LAW.

IN WITNESS WHEREOF, this Notice has been executed on this 27th day of June 2025, and recorded in the Official Records of Osceola County, Florida.

[Signature page follows.]

**CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT**

[Signature]
Witness

Daniel Schmitt
Print Name
Address: 3020 S. Florida Avenue, Suite 101
Lakeland, Florida 33803

[Signature]
Milton Andrade, Chairperson

[Signature]
Witness

Andrew Nolella
Print Name
Address: 3020 S. Florida Avenue, Suite 101
Lakeland, Florida 33803

STATE OF FLORIDA
COUNTY OF Polk

The foregoing instrument was sworn to and subscribed before me by means of ☒ physical presence or ☐ online notarization this 27 day of June 2025, by Milton Andrade, as Chairperson of the Board of Supervisors of the Crossings Community Development District.

[Signature]
(Official Notary Signature)

Name: Brandon Williams
Personally Known ✓
OR Produced Identification _____
Type of Identification _____

[notary seal]

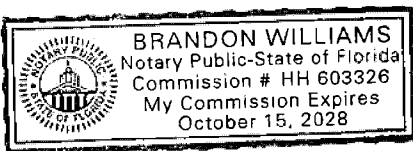


Exhibit A
District Legal Description, as Amended

LEGAL DESCRIPTION:

A PORTION OF THE NEW MAP OF NARCOOSSEE, LYING IN SECTION 22, TOWNSHIP 25 SOUTH, RANGE 31 EAST, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 1, PAGES 73 AND 74, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE SOUTHWEST CORNER OF LOT 58, OF SAID SECTION 22, NEW MAP OF NARCOOSSEE, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 1, PAGES 73 AND 74, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, SAID POINT BEING ON THE NORTH RIGHT OF WAY LINE OF JONES ROAD; THENCE RUN S 89° 56' 53" E, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 1319.29 FEET TO THE SOUTHEAST CORNER OF LOT 59, OF SAID NEW MAP OF NARCOOSSEE; THENCE RUN N 00° 06' 54" E, ALONG THE EAST LINE OF LOTS 59 AND 54, OF SAID NEW MAP OF NARCOOSSEE, A DISTANCE OF 975.21 FEET TO THE NORTHWEST CORNER OF THE SOUTH 1/2 OF LOT 53, OF SAID NEW MAP OF NARCOOSSEE; THENCE RUN S 89° 57' 57" E, ALONG THE NORTH LINE OF THE SOUTH 1/2 OF SAID LOT 53, AND THE EXTENSION THEREOF, A DISTANCE OF 678.44 FEET TO A POINT ON THE WEST LINE OF LOT 52, OF SAID NEW MAP OF NARCOOSSEE; THENCE RUN S 00° 07' 22" W, ALONG SAID WEST LINE, A DISTANCE OF 321.89 FEET TO THE SOUTHWEST CORNER OF SAID LOT 52; THENCE RUN S 89° 57' 03" E, A DISTANCE OF 660.04 FEET TO THE SOUTHEAST CORNER OF SAID LOT 52; THENCE RUN N 00° 05' 45" E, A DISTANCE OF 655.58 FEET, TO THE NORTHEAST CORNER OF SAID LOT 52; THENCE RUN N 89° 59' 21" E, A DISTANCE OF 696.44 FEET; THENCE RUN S 00° 04' 40" W, A DISTANCE OF 1310.20 FEET TO A POINT ON THE NORTH RIGHT OF WAY LINE OF AFORESAID JONES ROAD; THENCE RUN S 89° 56' 53" E, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 40.00 FEET; THENCE RUN N 00° 04' 40" E, A DISTANCE OF 1965.47 FEET; THENCE RUN S 89° 59' 17" W, A DISTANCE OF 60.00 FEET TO A POINT ON THE EAST LINE OF THE WEST 1/2 OF THE SOUTHEAST 1/4 OF AFORESAID SECTION 22; THENCE RUN N 00° 04' 40" E, ALONG SAID EAST LINE, A DISTANCE OF 655.54 FEET TO THE NORTHEAST CORNER OF THE WEST 1/2 OF THE SOUTHEAST 1/4 OF SAID SECTION 22; THENCE RUN S 89° 57' 05" W, ALONG THE NORTH LINE OF THE WEST 1/2 OF THE SOUTHEAST 1/4 OF SAID SECTION 22, A DISTANCE OF 1351.64 FEET TO THE NORTHEAST CORNER OF THE SOUTHWEST 1/4 OF SAID SECTION 22; THENCE RUN S 00° 07' 22" W, ALONG THE EAST LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 22, A DISTANCE OF 326.90 FEET; THENCE RUN S 89° 57' 05" W, A DISTANCE OF 1308.69 FEET TO A POINT ON THE EAST LINE OF THE WEST 1/2 OF THE SOUTHWEST 1/4 OF SAID SECTION 22; THENCE RUN S 00° 06' 12" W, ALONG SAID EAST LINE, A DISTANCE OF 327.83 FEET; THENCE RUN N 89° 57' 56" W, A DISTANCE OF 981.38 FEET TO THE NORTHWEST CORNER OF THE EAST 1/2 OF LOT 41 OF AFORESAID NEW MAP OF NARCOOSSEE; THENCE RUN S 00° 06' 11" W, A DISTANCE OF 653.37 FEET TO THE SOUTHWEST CORNER OF THE EAST 1/2 OF SAID LOT 41; THENCE RUN S 89° 58' 41" E, A DISTANCE OF 321.61 FEET TO THE NORTHWEST CORNER OF LOT 55, OF SAID NEW MAP OF NARCOOSSEE; THENCE RUN S 00° 04' 40" W, ALONG THE WEST LINE OF LOTS 55 AND 58, A DISTANCE OF 1307.37 FEET TO THE POINT OF BEGINNING.

Bridge Pointe Parcel

THE WEST 342.00 FEET OF LOT 64, NEW MAP OF NARCOOSSEE, SECTION 21, TOWNSHIP 25 SOUTH, RANGE 31 EAST, ACCORDING TO THE PLAT RECORDED IN PLAT BOOK 1, PAGE(S) 73 AND 74, AS RECORDED IN THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, AND THE WEST 1/2 OF LOT 63, ACCORDING TO THE NARCOOSSEE, FARM AND TOWNSITE SECTION 21, TOWNSHIP 25 SOUTH, IN RANGE PLAT 31 BOOK EAST, - 1, PAGE OSCEOLA 74 OF COUNTY, THE PUBLIC FLORIDA, AS RECORDS RECORDED OF OSCEOLA COUNTY, FLORIDA, TOGETHER WITH AN EASEMENT FOR INGRESS AND EGRESS OVER ACROSS, ALONG AND THROUGH THE EAST ONE-HALF OF THAT CERTAIN ABANDONED 33 FT. ROAD, WHICH ABUTTS LOT 64 ON ITS WESTERLY BOUNDARY.

Crossings Parcel 3

THE NORTH 326.9 FEET OF LOTS 37 AND 38, SECTION 22, TOWNSHIP 25 SOUTH, RANGE 31 EAST, NEW MAP OF NARCOOSSEE, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 1, PAGE 73 AND 74, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, TOGETHER WITH AND SUBJECT TO A NON-EXCLUSIVE EASEMENT FOR INGRESS AND EGRESS OVER THE WEST 23.5 FEET OF LOT 45 AND VACATED RIGHT-OF-WAY ABUTTING LOT 45; AND THAT NON-EXCLUSIVE EASEMENT FOR INGRESS AND EGRESS OVER THE WEST 23.5 FEET OF LOT 36 AND THAT VACATED RIGHT-OF-WAY ABUTTING LOT 36; AND THAT RIGHT-OF-WAY EASEMENT FOR INGRESS AND EGRESS OVER THE WEST 40.0 FEET OF LOT 45 AND ABUTTING VACATED RIGHT-OF-WAY, ALL OF NEW MAP OF NARCOOSSEE, SECTION 22, TOWNSHIP 25 SOUTH, RANGE 31 EAST, OSCEOLA COUNTY, FLORIDA.

Jones Road Parcel

BEING PARCELA, OF THAT CERTAIN LOT SPLIT RECORDED IN OFFICIAL RECORDS BOOK 614S, PAGE 2150, PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

ALL OF LOTS 3 AND 7, ACCORDING TO THE NEW MAP OF NARCOOSSEE (A/K/A CORRECTED PLAT OF NARCOOSSEE) IN SECTION 21, TOWNSHIP 25 SOUTH, RANGE 31 EAST, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 1, PAGES 73 AND 74, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, LESS THE ROAD RIGHT OF WAY TO THE STATE OF FLORIDA BY WARRANTY DEED DATED SEPTEMBER 26, 1966 AND RECORDED IN OFFICIAL RECORDS BOOK 33, PAGE 36, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA.

LESS THE FOLLOWING DESCRIBED PROPERTY:

BEGIN AT THE INTERSECTION OF THE EAST LINE OF SAID LOT 3, NEW MAP OF NARCOOSSEE (A/K/A CORRECTED PLAT OF NARCOOSSEE) AND THE NORTH LINE OF JONES ROAD PER THE WARRANTY DEED DATED SEPTEMBER 26, 1966 AND RECORDED IN OFFICIAL RECORDS BOOK 33, PAGE 36, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA; THENCE ALONG THE NORTH LINE OF JONES ROAD THE FOLLOWING TWO (2) COURSES AND DISTANCES; THENCE S 69° 45' 08" W, A DISTANCE OF 568.66 FEET TO THE POINT OF CURVATURE OF A CURVE, CONCAVE TO THE NORTH, HAVING A RADIUS OF 540.96 FEET AND A CENTRAL ANGLE OF 10° 11' 30"; THENCE RUN WESTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 96.23 FEET (CHORD BEARING = N 85° 09' 07" W, CHORD = 96.10 FEET) TO A POINT ON THE WEST LINE OF SAID LOT 3; THENCE DEPARTING SAID NORTH RIGHT OF WAY LINE, RUN N 00° 03' 13" W, ALONG SAID WEST LINE, A DISTANCE OF 139.54 FEET; THENCE DEPARTING SAID WEST LINE, RUN N 89° 36' 08" E, A DISTANCE OF 663.51 FEET TO A POINT ON THE EAST LINE OF SAID LOT 3; THENCE S 00° 23' 52" E, ALONG SAID EAST LINE, A DISTANCE OF 149.82 FEET TO THE POINT OF BEGINNING.

TOTAL ACREAGE OF EXPANDED CDD = 175.85 ACRES, MORE OR LESS

SECTION VI

RESOLUTION 2025-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CROSSINGS COMMUNITY DEVELOPMENT DISTRICT DIRECTING THE CHAIRPERSON AND DISTRICT STAFF TO FILE A PETITION WITH THE OSCEOLA COUNTY COMMISSION REQUESTING THE ADOPTION OF AN ORDINANCE AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THE BOUNDARY AMENDMENT PROCESS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes (“**Act**”), as established by Osceola County Ordinance No. 2022-04, adopted and effective on January 11, 2022, as amended by Osceola County Ordinance No. 2025-41, adopted on June 16, 2025 (together, the “**Ordinance**”), and being situated within the Osceola County, Florida (“**County**”); and

WHEREAS, pursuant to the Act, the District is authorized to construct, acquire, operate and maintain infrastructure improvements and services; and

WHEREAS, the District presently consists of approximately 175.85 acres of land, more or less, as more fully described in the Ordinance; and

WHEREAS, the primary developer of the lands within the District (“**Developer**”), has approached the District and requested the District petition to amend its boundaries to remove approximately 23.92 acres of land, more or less, as more particularly described in the attached **Exhibit A** (the “**Contraction Parcel**”); and

WHEREAS, the proposed boundary amendment is in the best interests of the District and the area of land within the proposed amended boundaries of the District will continue to be of sufficient size, sufficiently compact, and sufficiently contiguous to be developable as one functionally related community; and

WHEREAS, for the area of land that will lie in the amended boundaries of the District, the District is the best alternative available for delivering community development services and facilities; and

WHEREAS, removal of the Contraction Parcel in **Exhibit A** from the District is not inconsistent with either the State or local comprehensive plans; and

WHEREAS, the area of land that will lie in the amended boundaries of the District continues to be amenable to separate special district government; and

WHEREAS, in order to seek a boundary amendment pursuant to Chapter 190, *Florida Statutes*, the District desires to authorize District staff, including but not limited to legal, engineering, and managerial staff, to provide such services as are necessary throughout the pendency of the boundary amendment process; and

WHEREAS, the retention of any necessary consultants and the work to be performed by District staff may require the expenditure of certain fees, costs, and other expenses by the District as authorized by the District’s Board of Supervisors (“**Board**”); and

WHEREAS, the District desires to petition to amend its boundaries in accordance with the procedures and processes described in Chapter 190, *Florida Statutes*, which processes include the preparation of a petition to the County, and such other actions as are necessary in furtherance of the boundary amendment process.

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

SECTION 1. The recitals stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The Board hereby directs the Chairperson and District staff to proceed in an expeditious manner with the preparation and filing of a petition and related materials with the County, to seek the amendment of the District’s boundaries to remove the lands depicted in **Exhibit A**, pursuant to Chapter 190, *Florida Statutes*, and authorizes the prosecution of the procedural requirements detailed in Chapter 190, *Florida Statutes*, for the amendment of the District’s boundaries.

SECTION 3. The Board hereby authorizes the District Chairperson, District Manager and District Counsel to act as agents of the District with regard to any and all matters pertaining to the petition to the County to amend the boundaries of the District.

SECTION 4. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 6th day of August 2025.

ATTEST:

**CROSSINGS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Description of Contraction Parcels

Exhibit A:
Description of Contraction Parcels

Bridge Pointe Parcel

THE WEST 342.00 FEET OF LOT 64, NEW MAP OF NARCOOSSEE, SECTION 21, TOWNSHIP 25 SOUTH, RANGE 31 EAST, ACCORDING TO THE PLAT RECORDED IN PLAT BOOK 1, PAGE(S) 73 AND 74, AS RECORDED IN THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, AND THE WEST ½ OF LOT 63, ACCORDING TO THE NARCOOSSEE, FARM AND TOWNSITE SECTION 21. TOWNSHIP 25 SOUTH, IN RANGE PLAT 31 BOOK EAST, - 1, PAGE OSCEOLA 74 OF COUNTY, THE PUBLIC FLORIDA, AS RECORDS RECORDED OF OSCEOLA COUNTY, FLORIDA, TOGETHER WITH AN EASEMENT FOR INGRESS AND EGRESS-OVER ACROSS, ALONG AND THROUGH THE EAST ONE-HALF OF THAT CERTAIN ABANDONED 33 FT, ROAD, WHICH ABUTTS LOT 64 ON ITS WESTERLY BOUNDARY.

CONTAINS 9.77± ACRES.

Jones Road Parcel

BEING PARCEL A, OF THAT CERTAIN LOT SPLIT RECORDED IN OFFICIAL RECORDS BOOK 6148, PAGE 2150, PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

ALL OF LOTS 3 AND 7, ACCORDING TO THE NEW MAP OF NARCOOSSEE (A/K/A CORRECTED PLAT OF NARCOOSSEE) IN SECTION 21, TOWNSHIP 25 SOUTH, RANGE 31 EAST, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 1, PAGES 73 AND 74, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA. LESS THE ROAD RIGHT OF WAY TO THE STATE OF FLORIDA BY WARRANTY DEED DATED SEPTEMBER 26, 1968 AND RECORDED IN OFFICIAL RECORDS BOOK 33, PAGE 36, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA.

LESS THE FOLLOWING DESCRIBED PROPERTY:

BEGIN AT THE INTERSECTION OF THE EAST LINE OF SAID LOT 3, NEW MAP OF NARCOOSSEE (A/K/A CORRECTED PLAT OF NARCOOSSEE) AND THE NORTH LINE OF JONES ROAD PER THE WARRANTY DEED DATED SEPTEMBER 26, 1968 AND RECORDED IN OFFICIAL RECORDS BOOK 33, PAGE 36, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA; THENCE ALONG THE NORTH LINE OF JONES ROAD THE FOLLOWING TWO (2) COURSES AND DISTANCES; THENCE S89°45'08"W, A DISTANCE OF 568.66 FEET TO THE POINT OF CURVATURE OF A CURVE, CONCAVE TO THE NORTH, HAVING A RADIUS OF 540.98 FEET AND A CENTRAL ANGLE OF 10°11'30"; THENCE RUN WESTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 96.23 FEET (CHORD BEARING = N85°09'07"W, CHORD = 96.10 FEET) TO A POINT ON THE WEST LINE OF SAID LOT 3; THENCE DEPARTING SAID NORTH RIGHT OF WAY LINE, RUN N00°03'13"W, ALONG SAID WEST LINE, A DISTANCE OF 139.54 FEET; THENCE DEPARTING SAID WEST LINE, RUN N89°36'08"E, A DISTANCE OF 663.51 FEET TO A POINT ON THE EAST LINE OF SAID LOT 3; THENCE S00°23'52"E, ALONG SAID EAST LINE, A DISTANCE OF 149.82 FEET TO THE POINT OF BEGINNING.

AREA= 14.15 acres +/-

Total area of contraction = 23.92 acres, more or less

SECTION VII

RESOLUTION 2025-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CROSSINGS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION OF A PUBLIC HEARING REGARDING THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD FOR THE LEVY, COLLECTION, AND ENFORCEMENT OF NON-AD VALOREM SPECIAL ASSESSMENTS FOR THE EXPANSION PARCEL AS AUTHORIZED BY SECTION 197.3632, *FLORIDA STATUTES*; AUTHORIZING THE PUBLICATION OF THE NOTICE OF SUCH HEARING; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Crossings Community Development District (“**District**”) is a local unit of special-purpose government duly organized and existing pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (“**Act**”), and was established by Ordinance No. 2022-04, adopted by the Board of County Commissioners of Osceola County, Florida (“**County**”), on January 10, 2022, as amended by Ordinance No. 2025-41, adopted by the County on June 16, 2025 (“**Expansion Ordinance**”); and

WHEREAS, the District, pursuant to the provisions of the Act, is authorized to levy, collect, and enforce certain special assessments, which include benefit and maintenance assessments and further authorizes the District’s Board of Supervisors (“**Board**”) to levy, collect, and enforce special assessments pursuant to Chapters 170, 190 and 197, *Florida Statutes*; and

WHEREAS, the District previously determined its intent to utilize the Uniform Method for the levy, collection, and enforcement of non-ad valorem special assessments authorized by Section 197.3632, *Florida Statutes* (“**Uniform Method**”); and

WHEREAS, effective June 18, 2025, the boundaries of the District were subsequently amended by the Expansion Ordinance to include an additional 9.92 acres of land, more or less, identified as “Phase 3” (“**Expansion Parcel**”) and additional property not addressed in this resolution; and

WHEREAS, the District now desires to use the Uniform Method for the levy, collection and enforcement of non-ad valorem special assessments with respect to the Expansion Parcel;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CROSSINGS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. A Public Hearing will be held to adopt the Uniform Method on _____, 2025, at the _____, for the purpose of hearing comments and objections to the District’s intent to utilize the Uniform Method with respect to the Expansion Parcel.

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with Section 197.3632, *Florida Statutes*.

SECTION 3. This Resolution shall become effective immediately upon its adoption.

[Continues on following page.]

PASSED AND ADOPTED this 6th day of August 2025.

ATTEST:

**CROSSINGS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

SECTION VIII

SECTION A

SECTION 1

RESOLUTION 2025-09

THE ANNUAL APPROPRIATION RESOLUTION OF THE CROSSINGS 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 (15th) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Crossings Community Development District (“**District**”) proposed budget(s) (“**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 (2) days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st 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 CROSSINGS 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 Crossings 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 2022	\$ _____
DEBT SERVICE FUND – SERIES 2024	\$ _____
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 6th DAY OF AUGUST 2025.

ATTEST:

**CROSSINGS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____
Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2026

*Budget will be
provided under
separate cover.*

SECTION 2

FISCAL YEAR 2026 BUDGET DEFICIT FUNDING AGREEMENT

THIS AGREEMENT (“Agreement”) is effective the 1st day of October 2025, and is entered by and between:

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located in Osceola County, Florida, with a mailing address of c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (“District”), and

CLAYTON PROPERTIES GROUP, INC., D/B/A HIGHLAND HOMES, a Tennessee corporation with a mailing address of 3020 South Florida Avenue, Suite 101, Lakeland, Florida 33803 (“Developer”).

RECITALS

WHEREAS, the District was established pursuant to Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

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

WHEREAS, the District has adopted its operations and maintenance (“O&M”) budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“Fiscal Year 2026” and the budget relating thereto, the “2026 O&M Budget”), which budget commenced on October 1, 2025, and concludes on September 30, 2026, a copy of which is attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, Developer is actively developing certain real property within the District and presently owns a portion of such real property identified in the District’s Fiscal Year 2026 Assessment Roll (“Assessment Roll”), appended to the attached **Exhibit A** and incorporated herein by reference, which real property is located entirely within the District and which real property will benefit from the timely construction and acquisition of the District’s facilities, activities and services and from the continued operations of the District (“Property”); and

WHEREAS, following the adoption of the 2026 O&M Budget, the District has the option of levying non-ad valorem assessments on all land within its boundaries that will benefit from the activities, operations and services set forth in such budget and at the full amount of the budget (hereinafter referred to as the “O&M Assessment(s)”), or utilizing such other revenue sources as may be available to it; and

WHEREAS, the District is not able to predict with absolute certainty the amount of monies necessary to fund the operations and services set forth in the 2026 O&M Budget and believes that the O&M Assessments will be insufficient to cover the entire 2026 O&M Budget; and

WHEREAS, in contemplation of the foregoing, and in lieu of levying an increased amount in O&M Assessments on the Property to fund the full 2026 O&M Budget, the Developer agrees to provide the monies necessary to fund the actual expenditures for the Fiscal Year 2026 (hereinafter referred to as the “O&M Budget Payment”), not otherwise funded by O&M Assessments levied upon benefited lands located within the District; and

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

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

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. PAYMENT OF DISTRICT’S 2026 O&M BUDGET

i. **Payment of O&M Budget Expenses.** Upon the District Manager’s written request, the Developer agrees to make available to the District the monies necessary to fund all expenditures of the 2026 O&M Budget not otherwise funded through O&M Assessments levied upon benefited lands located within the District, on a continuing basis, within fifteen (15) business days of written request by the District. Funds provided hereunder shall be placed in the District’s general checking account. In no way shall the foregoing in any way affect the District’s ability to levy special assessments upon the lands within the District, including the Property, in accordance with Florida law, to provide funds for any unfunded expenditures whether such expenditures are the result of an amendment to the District’s 2026 O&M Budget or otherwise.

ii. **Consent to Funding of 2026 O&M Budget.** The Developer acknowledges and agrees that the O&M Budget Payment represents the funding of operations and maintenance expenditures that would otherwise be appropriately funded through O&M Assessments equitably allocated to the Property within the District in accordance with the District’s assessment methodology. Developer agrees to pay, or caused to be paid, the O&M Budget Payment regardless of whether Developer owns the Property at the time of such payment subject to the terms set forth in Section 10 herein. Developer agrees that it will not contest the legality or validity of such imposition, collection or enforcement to the extent such imposition is made in accordance with the terms of this Agreement.

SECTION 3. CONTINUING LIEN. The District shall have the right to file and perfect a continuing lien upon the Property described in **Exhibit B** for all payments due and owing under

the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement of this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the date and time of the recording of a "Notice of Lien for FY 2026 O&M Budget" in the public records of Osceola County, Florida, stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for FY 2026 O&M Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when the Developer has demonstrated, in the District's sole discretion, such release will not materially impair the ability of the District to enforce the collection of funds hereunder. In the event the Developer sells any of the Property described in **Exhibit B** after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Developer.

SECTION 4. ALTERNATIVE COLLECTION METHODS.

i. In the alternative or in addition to the collection method set forth in Section 3 above, the District may enforce the collection of the O&M Budget Payment(s) by action against the Developer in the appropriate judicial forum in and for Osceola County, Florida. The enforcement of the collection of funds in this manner shall be in the sole discretion of the District Manager on behalf of the District. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

ii. The District hereby finds that the activities, operations and services funded by the O&M Budget Payment(s) provide a special and peculiar benefit to the Property. The Developer agrees that the activities, operations and services that will be funded by the O&M Budget Payment(s) provide a special and peculiar benefit to the Property in excess of the costs thereof. Therefore, in the alternative or in addition to the other methods of collection set forth in this Agreement, the District, in its sole discretion, may choose to certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197 or under any method of direct bill and collection authorized by Florida law. Such assessment, if imposed, may be certified on the next available tax roll of the Osceola County property appraiser.

SECTION 5. NOTICE. All notices, payments and other communications hereunder ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or sent via electronic mail, return receipt, to the parties, as follows:

A. If to District: Crossings Community Development District
c/o Governmental Management Service – Central
Florida, LLC
219 E. Livingston Street
Orlando, Florida 32801
Attn: District Manager

With a copy to: Kilinski | Van Wyk PLLC
517 E. College Avenue
Tallahassee, Florida 32303
Attn: District Counsel

B. If to Developer: Clayton Properties Group, Inc.
3020 South Florida Avenue, Suite 101
Lakeland, Florida 33803
Attn: _____

SECTION 6. AMENDMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

SECTION 7. AUTHORITY. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

SECTION 8. ASSIGNMENT. This Agreement may not be assigned, in whole or in part, by either party except upon the prior written consent of the other party, which consent shall not be unreasonably withheld, conditioned, or delayed. Any attempted assignment without such consent shall be void.

SECTION 9. DEFAULT. A default by either party under this Agreement shall entitle the non-defaulting party to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement in the matter described in Sections 3 and 4 above.

SECTION 10. THIRD-PARTY RIGHTS; TRANSFER OF PROPERTY. This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and

shall be binding upon the parties hereto and their respective representatives, successors and assigns. In the event the Developer sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, including the Property, the Developer shall continue to be bound by the terms of this Agreement and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement. The Developer shall give ninety (90) days prior written notice to the District under this Agreement of any such sale or disposition, and shall provide evidence of the purchaser's assumption of this Agreement.

SECTION 11. APPLICABLE LAW AND VENUE. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. The parties agree that venue will be in Osceola County, Florida.

SECTION 12. NEGOTIATION AT ARM'S LENGTH. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

SECTION 13. PUBLIC RECORDS. Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Developer agrees to comply with all applicable provisions of Florida law in handling such records, including, but not limited, to Section 119.0701, Florida Statutes. Developer acknowledges that the designated public records custodian for the District is **Governmental Management Service – Central Florida, LLC** (the "Public Records Custodian"). Among other requirements and to the extent applicable by law, Developer shall (1) keep and maintain public records required by the District; (2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within ten (10) business days at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; (3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Developer does not transfer the records to the Public Records Custodian of the District; and (4) upon completion of the contract, transfer to the District, at no cost, all public records in Developer's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Developer, Developer shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF DEVELOPER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO DEVELOPER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT (407) 841-5524, JBURNS@GMSCFL.COM, OR BY REGULAR MAIL AT

GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 E. LIVINGSTON STREET, ORLANDO, FLORIDA 32801.

SECTION 14. EFFECTIVE DATE. The Agreement shall take effect as of October 1, 2025. The enforcement provisions of this Agreement, including but not limited to Sections 3, 4, and 9, shall survive its termination, until all payments due pursuant to this Agreement are paid in full.

SECTION 15. ANTI-HUMAN TRAFFICKING REQUIREMENTS. Developer certifies, by acceptance of this Agreement, that neither it nor its principals utilize coercion for labor or services as defined in Section 787.06, *Florida Statutes*. Developer agrees to execute the affidavit, in a form mutually acceptable to the Parties, in compliance with Section 787.06(13), *Florida Statutes*, within thirty (30) days of the Effective Date.

IN WITNESS WHEREOF, the Parties execute this Agreement on the day and year first written above.

**CROSSINGS COMMUNITY DEVELOPMENT
DISTRICT**

Chairperson, Board of Supervisors

**CLAYTON PROPERTIES GROUP, INC., D/B/A
HIGHLAND HOMES**

By: _____
Name: _____
Title: _____

EXHIBIT A: 2026 O&M Budget & Assessment Roll

EXHIBIT B: Property Description

EXHIBIT A
2026 O&M BUDGET & ASSESSMENT ROLL

*Budget will be
provided under
separate cover.*

EXHIBIT B
PROPERTY DESCRIPTION

A PORTION OF THE NEW MAP OF NARCOOSSEE, LYING IN SECTION 22, TOWNSHIP 25 SOUTH, RANGE 31 EAST, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 1, PAGES 73 AND 74, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE SOUTHWEST CORNER OF LOT 58, OF SAID SECTION 22, NEW MAP OF NARCOOSSEE, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 1, PAGES 73 AND 74, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA, SAID POINT BEING ON THE NORTH RIGHT OF WAY LINE OF JONES ROAD; THENCE RUN S 89° 56' 53" E, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 1319.29 FEET TO THE SOUTHEAST CORNER OF LOT 59, OF SAID NEW MAP OF NARCOOSSEE; THENCE RUN N 00° 06' 54" E, ALONG THE EAST LINE OF LOTS 59 AND 54, OF SAID NEW MAP OF NARCOOSSEE, A DISTANCE OF 975.21 FEET TO THE NORTHWEST CORNER OF THE SOUTH 1/2 OF LOT 53, OF SAID NEW MAP OF NARCOOSSEE; THENCE RUN S 89° 57' 57" E, ALONG THE NORTH LINE OF THE SOUTH 1/2 OF SAID LOT 53, AND THE EXTENSION THEREOF, A DISTANCE OF 676.44 FEET TO A POINT ON THE WEST LINE OF LOT 52, OF SAID NEW MAP OF NARCOOSSEE; THENCE RUN S 00° 07' 22" W, ALONG SAID WEST LINE, A DISTANCE OF 321.89 FEET TO THE SOUTHWEST CORNER OF SAID LOT 52; THENCE RUN S 89° 57' 03" E, A DISTANCE OF 660.04 FEET TO THE SOUTHEAST CORNER OF SAID LOT 52; THENCE RUN N 00° 05' 45" E, A DISTANCE OF 655.88 FEET, TO THE NORTHEAST CORNER OF SAID LOT 52; THENCE RUN N 89° 59' 21" E, A DISTANCE OF 696.44 FEET; THENCE RUN S 00° 04' 40" W, A DISTANCE OF 1310.20 FEET TO A POINT ON THE NORTH RIGHT OF WAY LINE OF AFORESAID JONES ROAD; THENCE RUN S 89° 56' 53" E, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 40.00 FEET; THENCE RUN N 00° 04' 40" E, A DISTANCE OF 1965.47 FEET; THENCE RUN S 89° 59' 17" W, A DISTANCE OF 60.00 FEET TO A POINT ON THE EAST LINE OF THE WEST 1/2 OF THE SOUTHEAST 1/4 OF AFORESAID SECTION 22; THENCE RUN N 00° 04' 40" E, ALONG SAID EAST LINE, A DISTANCE OF 655.54 FEET TO THE NORTHEAST CORNER OF THE WEST 1/2 OF THE SOUTHEAST 1/4 OF SAID SECTION 22; THENCE RUN S 89° 57' 05" W, ALONG THE NORTH LINE OF THE WEST 1/2 OF THE SOUTHEAST 1/4 OF SAID SECTION 22, A DISTANCE OF 1351.64 FEET TO THE NORTHEAST CORNER OF THE SOUTHWEST 1/4 OF SAID SECTION 22; THENCE RUN S 00° 07' 22" W, ALONG THE EAST LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 22, A DISTANCE OF 326.90 FEET; THENCE RUN S 89° 57' 05" W, A DISTANCE OF 1320.69 FEET TO A POINT ON THE EAST LINE OF THE WEST 1/2 OF THE SOUTHWEST 1/4 OF SAID SECTION 22; THENCE RUN S 00° 06' 12" W, ALONG SAID EAST LINE, A DISTANCE OF 327.83 FEET; THENCE RUN N 89° 57' 56" W, A DISTANCE OF 981.38 FEET TO THE NORTHWEST CORNER OF THE EAST 1/2 OF LOT 41 OF AFORESAID NEW MAP OF NARCOOSSEE; THENCE RUN S 00° 06' 11" W, A DISTANCE OF 653.37 FEET TO THE SOUTHWEST CORNER OF THE EAST 1/2 OF SAID LOT 41; THENCE RUN S 89° 51' 41" E, A DISTANCE OF 321.61 FEET TO THE NORTHWEST CORNER OF LOT 55, OF SAID NEW MAP OF NARCOOSSEE; THENCE RUN S 00° 04' 40" W, ALONG THE WEST LINE OF LOTS 55 AND 58, A DISTANCE OF 1307.37 FEET TO THE POINT OF BEGINNING.

TOTAL ACREAGE OF EXISTING CDD = 142.01 ACRES, MORE OR LESS

Crossings Parcel 3

THE NORTH 326.9 FEET OF LOTS 37 AND 38, SECTION 22, TOWNSHIP 25 SOUTH, RANGE 31 EAST, NEW MAP OF NARCOOSSEE, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 1, PAGE 73 AND 74, OF THE PUBLIC RECORDS OF OSCEOLA COUNTY, FLORIDA. TOGETHER WITH AND SUBJECT TO A NON-EXCLUSIVE EASEMENT FOR INGRESS AND EGRESS OVER THE WEST 23.5 FEET OF LOT 45 AND VACATED RIGHT-OF-WAY ABUTTING LOT 45; AND THAT NON-EXCLUSIVE EASEMENT FOR INGRESS AND EGRESS OVER THE WEST 23.5 FEET OF LOT 36 AND THAT VACATED RIGHT-OF-WAY ABUTTING LOT 36; AND THAT RIGHT-OF-WAY EASEMENT FOR INGRESS AND EGRESS OVER THE WEST 40.0 FEET OF LOT 45 AND ABUTTING VACATED RIGHT-OF-WAY, ALL OF NEW MAP OF NARCOOSSEE, SECTION 22, TOWNSHIP 25 SOUTH, RANGE 31 EAST, OSCEOLA COUNTY, FLORIDA.

AREA = 9.92 acres +/-

SECTION B

SECTION 1

RESOLUTION 2025-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CROSSINGS 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 Crossings 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 Osceola 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 CROSSINGS 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 6th DAY OF AUGUST, 2025.

ATTEST:

**CROSSINGS 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)

*Budget will be
provided under
separate cover.*

Crossings CDD FY 26 Assessment Roll
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ParcelID	Units	Type	FY 26 O&M	2022 Debt	2024 Debt	Total
22-25-31-3661-0001-0010	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0020	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0030	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0040	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0050	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0060	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0070	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0080	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0090	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0100	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0110	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0120	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0130	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0140	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0150	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0160	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0170	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0180	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0190	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0200	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0210	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0220	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0230	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0240	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0250	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0260	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0270	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0280	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0290	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0300	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0310	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0320	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0330	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0340	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0350	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0360	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0370	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0380	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0390	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0400	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0410	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0420	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0430	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-0440	1	TH	\$912.69	\$744.45		\$1,657.14

[illegible]

ParcelID	Units	Type	FY 26 O&M	2022 Debt	2024 Debt	Total
22-25-31-3661-0001-1000	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1010	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1020	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1030	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1040	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1050	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1060	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1070	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1080	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1090	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1100	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1110	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1120	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1130	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1140	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1150	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1160	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1170	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1180	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1190	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1200	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1350	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1360	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1370	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1380	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1390	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1400	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1410	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1420	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1430	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1440	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1450	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1460	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1470	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1480	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1490	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1500	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1510	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1520	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1530	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1540	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1550	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1560	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1570	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1580	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3661-0001-1590	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-1600	1	32'	\$973.54	\$1,329.37		\$2,302.91

[illegible]

ParcelID	Units	Type	FY 26 O&M	2022 Debt	2024 Debt	Total
22-25-31-3661-0001-2080	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2090	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2570	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2580	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2590	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2600	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2610	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2620	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2630	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2640	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2650	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2660	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2670	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2680	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2690	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2700	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2710	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2720	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2730	1	32'	\$973.54	\$1,329.37		\$2,302.91
22-25-31-3661-0001-2990	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3000	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3010	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3020	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3030	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3040	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3050	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3060	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3070	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3080	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3090	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3100	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3110	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3120	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3130	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3140	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3150	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3160	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3170	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3180	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3190	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3200	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3210	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3220	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3230	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3240	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3250	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-3260	1	50'	\$1,216.92	\$1,595.24		\$2,812.16

[illegible]

[illegible]

ParcelID	Units	Type	FY 26 O&M	2022 Debt	2024 Debt	Total
22-25-31-3661-0001-4430	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-4440	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-4450	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3661-0001-4460	1	50'	\$1,216.92	\$1,595.24		\$2,812.16
22-25-31-3662-0001-073R	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3662-0001-074R	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3662-0001-075R	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3662-0001-076R	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3662-0001-077R	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3662-0001-078R	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3662-0001-079R	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3662-0001-080R	1	TH	\$912.69	\$744.45		\$1,657.14
22-25-31-3682-0001-1210	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-1220	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-1230	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-1240	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-1250	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-1260	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-1270	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-1280	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-1290	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-1300	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-1310	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-1320	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-1330	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-1340	1	TH	\$912.69		\$2,265.83	\$3,178.52
22-25-31-3682-0001-2100	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2110	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2120	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2130	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2140	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2150	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2160	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2170	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2180	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2190	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2200	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2210	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2220	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2230	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2240	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2250	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2260	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2270	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2280	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2290	1	32'	\$973.54		\$3,021.11	\$3,994.65
22-25-31-3682-0001-2300	1	32'	\$973.54		\$3,021.11	\$3,994.65

[illegible]

[illegible]

[illegible]

[illegible]

ParcelID	Units	Type	FY 26 O&M	2022 Debt	2024 Debt	Total
22-25-31-3682-0001-6090	1	60'	\$1,460.30		\$4,531.66	\$5,991.96
22-25-31-3682-0001-6100	1	60'	\$1,460.30		\$4,531.66	\$5,991.96
22-25-31-3682-0001-6110	1	60'	\$1,460.30		\$4,531.66	\$5,991.96
22-25-31-3682-0001-6120	1	60'	\$1,460.30		\$4,531.66	\$5,991.96
22-25-31-3682-0001-6130	1	60'	\$1,460.30		\$4,531.66	\$5,991.96
22-25-31-3682-0001-6140	1	60'	\$1,460.30		\$4,531.66	\$5,991.96
Total Gross Assessment On Roll	614		\$680,380.28	\$398,598.20	\$1,015,091.64	\$2,094,070.12

Total Net Assessments On Roll			\$639,557.46	\$374,682.31	\$954,186.14	\$1,968,425.91
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Direct Billing

ParcelID	Units	Type	FY 26 O&M	2022 Debt	2024 Debt	Total
22-25-31-3682-0001-6150	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6160	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6170	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6180	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6190	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6200	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6210	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6220	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6230	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6240	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6250	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6260	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6270	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6280	1	PH3	\$270.04			\$270.04
22-25-31-3682-0001-6290	1	PH3	\$270.04			\$270.04
Total Gross Assessments Off Roll	15		\$4,050.60	\$0.00	\$0.00	\$4,050.60

Total Net Assessments Off Roll			\$3,807.56	\$0.00	\$0.00	\$3,807.56
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Total Gross Assessments	629		\$684,430.88	\$398,598.20	\$1,015,091.64	\$2,098,120.72
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Total Net Assessments			\$643,365.03	\$374,682.31	\$954,186.14	\$1,972,233.48
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SECTION IX

RESOLUTION 2025-11

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

WHEREAS, the Crossings Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Osceola 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 CROSSINGS 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 6th day of August 2025.

ATTEST:

**CROSSINGS 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 CROSSINGS COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2025/2026

The Board of Supervisors of the Crossings Community Development District will hold their regular meetings for Fiscal Year 2025/2026 at the West Osceola Branch Library, 305 Campus Street, Celebration, Florida 34747, on the 1st Thursday of every month, at 9:15 AM, unless otherwise indicated as follows:

October 2, 2025
November 6, 2025
December 4, 2025
January 1, 2026 (New Year's Day)
February 5, 2026
March 5, 2026
April 2, 2026
May 7, 2026
June 4, 2026
July 2, 2026
August 6, 2026
September 3, 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 X

RESOLUTION 2025-12

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
CROSSINGS COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN
AMENDMENT TO THE AMENITY RULES AND RATES OF THE
DISTRICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING
AN EFFECTIVE DATE.**

WHEREAS, the Crossings 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 Osceola 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 rules and rates set forth at **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 CROSSINGS 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 rules and rates 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 6th day of August 2025.

ATTEST:

**CROSSINGS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

Chairman, Board of Supervisors

Exhibit A: Amendment to Rules and Rates

EXHIBIT A
Amendment to Rules and Rates

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 the banks of 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 XI

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2024

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Crossings Community Development District
Osceola County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Crossings Community Development District, Osceola County, Florida ("District") as of and for the 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 for the 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. 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

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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 9, 2025, on our consideration of the Crossings Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and 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 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.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 9, 2025 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

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

Fort Pierce, Florida

June 9, 2025

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

Our discussion and analysis of Crossings Community Development District, Osceola County, Florida ("District") financial performance provides an 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 \$18,225,128.
- The change in the District's total net position in comparison with the prior fiscal year was \$5,175,596 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 \$3,565,013. A portion of fund balance is restricted for debt service and future capital repairs and replacement, nonspendable 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 is 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 and liabilities, with the difference between the two 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.

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

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.

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 for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are 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.

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

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. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position

	2024	2023
Current assets	\$ 4,444,258	\$ 643,330
Capital assets	34,418,539	19,588,615
Total assets	38,862,797	20,231,945
Current liabilities	1,362,669	1,567,413
Long-term liabilities	19,275,000	5,615,000
Total liabilities	20,637,669	7,182,413
Net position		
Net invested in capital assets	13,974,332	12,524,569
Restricted for debt service	1,298,105	266,922
Restricted for capital projects	2,914,106	240,803
Unrestricted	38,585	17,238
Total net position	\$ 18,225,128	\$ 13,049,532

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

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

Change in Net Position

	2024	2023
Program revenues	\$ 6,216,975	\$ 10,585,377
General revenues	56,831	8,280
Total revenues	6,273,806	10,593,657
Expenses		
General government	94,884	69,596
Physical environment	163,712	-
Interest on long-term debt	353,620	279,912
Cost of issuance	485,994	-
Total expenses	1,098,210	349,508
Change in net position	5,175,596	10,244,149
Net position - beginning of period	13,049,532	2,805,383
Net position - end of year	\$ 18,225,128	\$ 13,049,532

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$1,098,210, which primarily consisted of interest on long-term debt, cost of issuance and costs associated with general expenditures and constructing and maintaining certain capital improvements of the District. The costs of the District's activities were funded by special assessments and developer contributions.

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.

The variance between budgeted and actual general fund revenues is considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$34,418,539 invested in construction in process. Construction in process has not completed as of September 30, 2024 and therefore is not depreciated to date. Once projects are complete, items will transfer to depreciable assets. 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 \$19,570,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2025, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

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 Crossings Community Development District's Finance Department at 219 E. Livingston Street, Orlando, Florida 32801.

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF NET POSITION**

September 30, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 36,732
Accounts receivable	325
Assessments receivable	2,109
Prepaid items	5,250
Restricted assets:	
Investments	4,396,692
Assessments receivable	3,150
Capital assets:	
Non-depreciable	<u>34,418,539</u>
TOTAL ASSETS	<u><u>\$ 38,862,797</u></u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 628,914
Accrued interest payable	188,424
Retainage payable	250,331
Bonds payable, due within one year	295,000
Bonds payable, due in more than one year	<u>19,275,000</u>
TOTAL LIABILITIES	<u><u>20,637,669</u></u>
NET POSITION	
Net investment in capital assets	13,974,332
Restricted for:	
Debt service	1,298,105
Capital projects	2,914,106
Unrestricted	<u>38,585</u>
TOTAL NET POSITION	<u><u>\$ 18,225,128</u></u>

The accompanying notes are an integral part of this financial statement

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenues and
		Services	Contributions	Changes in Net
				Position
				Governmental
				Activities
Governmental activities				
General government	\$ 94,884	\$ -	\$ 5,581,734	\$ 5,486,850
Physical environment	163,711	635,241	-	471,530
Interest on long-term debt	353,620	-	-	(353,620)
Cost of issuance	485,995	-	-	(485,995)
Total governmental activities	<u>\$ 1,098,210</u>	<u>\$ 635,241</u>	<u>\$ 5,581,734</u>	<u>5,118,765</u>
General revenues:				
Investment earnings				<u>56,581</u>
Total general revenues				<u>56,831</u>
Change in net position				<u>5,175,596</u>
Net position - October 1, 2023				<u>13,049,532</u>
Net position - September 30, 2024				<u>\$ 18,225,128</u>

The accompanying notes are an integral part of this financial statement

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT**BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2024

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
<u>ASSETS</u>				
Cash and cash equivalents	\$ 35,939	\$ -	\$ 793	\$ 36,732
Accounts receivable	325	-	-	325
Assessments receivable	2,109	-	-	2,109
Prepaid items	5,250	-	-	5,250
Restricted assets:				
Investments	-	1,483,379	2,913,313	4,396,692
Assessments receivable	-	3,150	-	3,150
TOTAL ASSETS	<u>\$ 43,623</u>	<u>\$ 1,486,529</u>	<u>\$ 2,914,106</u>	<u>\$ 4,444,258</u>
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable and accrued expenses	\$ 5,038	\$ -	\$ 623,876	\$ 628,914
Retainage payable	-	-	250,331	250,331
TOTAL LIABILITIES	<u>5,038</u>	<u>-</u>	<u>874,207</u>	<u>879,245</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	5,250	-	-	5,250
Restricted for:				
Debt service	-	1,486,529	-	1,486,529
Capital projects	-	-	2,039,899	2,039,899
Unassigned	33,335	-	-	33,335
TOTAL FUND BALANCES	<u>38,585</u>	<u>1,486,529</u>	<u>2,039,899</u>	<u>3,565,013</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 43,623</u>	<u>\$ 1,486,529</u>	<u>\$ 2,914,106</u>	<u>\$ 4,444,258</u>

The accompanying notes are an integral part of this financial statement

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2024

Total Governmental Fund Balances in the Balance Sheet	\$ 3,565,013
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	34,418,539
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:	
Accrued interest payable	(188,424)
Governmental bonds payable	<u>(19,570,000)</u>
Net Position of Governmental Activities	<u><u>\$ 18,225,128</u></u>

The accompanying notes are an integral part of this financial statement

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2024

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES				
Developer contributions	\$ 25,000	\$ -	\$ 5,556,734	\$ 5,581,734
Special assessments	254,691	380,550	-	635,241
Miscellaneous revenue	250	-	-	250
Investment earnings	-	20,388	36,193	56,581
TOTAL REVENUES	<u>279,941</u>	<u>400,938</u>	<u>5,592,927</u>	<u>6,273,806</u>
EXPENDITURES				
General government	94,884	-	-	94,884
Physical environment	163,710	-	-	163,710
Capital outlay	-	-	14,829,924	14,829,924
Debt				
Principal	-	140,000	-	140,000
Interest expense	-	283,563	-	283,563
Bond issuance costs	-	-	485,995	485,995
TOTAL EXPENDITURES	<u>258,594</u>	<u>423,563</u>	<u>15,315,919</u>	<u>15,998,076</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>21,347</u>	<u>(22,625)</u>	<u>(9,722,992)</u>	<u>(9,724,270)</u>
OTHER SOURCES (USES)				
Transfers in (out)	-	(2,860)	2,860	-
Bond proceeds	-	1,126,726	12,873,274	14,000,000
TOTAL OTHER SOURCES (USES)	<u>-</u>	<u>1,123,866</u>	<u>12,876,134</u>	<u>14,000,000</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>21,347</u>	<u>1,101,241</u>	<u>3,153,142</u>	<u>4,275,730</u>
FUND BALANCE				
Beginning of year	<u>17,238</u>	<u>385,288</u>	<u>(1,113,243)</u>	<u>(710,717)</u>
End of year	<u>\$ 38,585</u>	<u>\$ 1,486,529</u>	<u>\$ 2,039,899</u>	<u>\$ 3,565,013</u>

The accompanying notes are an integral part of this financial statement

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 4,275,730
Amount reported for governmental activities in the Statement of Activities are different because:	
The issuance of long-term debt provides current financial resources to governmental funds. These transactions, however, have no effect on net assets. This is the amount of long-term debt issued in the current period.	(14,000,000)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are depreciated over their estimated useful lives:	
Capital outlay	14,829,923
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities:	
Payments on long-term debt	140,000
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Change in accrued interest payable	(70,057)
Change in Net Position of Governmental Activities	\$ 5,175,596

The accompanying notes are an integral part of this financial statement

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Crossings Community Development District ("District") was created on January 10, 2022 by the Board of County Commissioners of Osceola County, Florida Ordinance No. 2022-04 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 majority of the Board members are affiliated with the Developer. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing 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 Board of Supervisors 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 B - 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.

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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.

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 economic 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.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

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. All other revenue items are considered to be measurable and available only when cash is received by the government.

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

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.

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.

Debt Service Fund

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

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to 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;

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

- 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. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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 one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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.

Capital Assets

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Unearned Revenue/Deferred 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.

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 uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources

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. The District has only one item, deferred revenue, which qualifies for reporting in this category.

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.

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 that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can 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.

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - 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 C - 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 public 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 appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, 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.

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

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

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First			Weighted average of the
American Government Obligation CL D	\$ 4,396,692	S&P AAAm	fund portfolio: 31 days
Total Investments	<u>\$ 4,396,692</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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.

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.

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE E – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2024 were as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Capital projects	\$ 2,860	\$ -
Debt service	-	2,860
Total	<u>\$ 2,860</u>	<u>\$ 2,860</u>

Transfers are used to move revenues and other financing sources from the fund where the collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE F - CAPITAL ASSETS

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

	<u>Balance 10/01/2023</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 09/30/2024</u>
Governmental activities:				
Capital assets, not being depreciated:				
Construction in process	<u>\$ 19,588,615</u>	<u>\$ 14,829,924</u>	<u>\$ -</u>	<u>\$ 34,418,539</u>
Total capital assets, not being depreciated	<u>19,588,615</u>	<u>14,829,924</u>	<u>-</u>	<u>34,418,539</u>
Governmental activities capital assets - net	<u>\$ 19,588,615</u>	<u>\$ 14,829,924</u>	<u>\$ -</u>	<u>\$ 34,418,539</u>

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE F - CAPITAL ASSETS (CONTINUED)

The District Capital Improvement Project (“CIP”) is being built in phases. 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. The infrastructure will include roadways, potable water and wastewater systems, and land improvements. Upon completion, certain infrastructure is to be conveyed to others for ownership and maintenance.

Developer contributions to the capital projects fund for the current fiscal year were \$5,556,734.

NOTE G – LONG-TERM LIABILITIES

\$5,800,000 Special Assessment Bonds, Series 2022 - On June 23, 2022, the District issued \$5,800,000 in Special Assessment Bonds, Series 2022. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2052. The Bonds bear interest ranging from 4.25% to 5.125% payable semi-annually on the first day of each May and November. During 2024, the District made prepayments of \$45,000.

\$14,000,000 Special Assessment Bonds, Series 2024 - On August 9, 2024, the District issued \$14,000,000 in Special Assessment Bonds, Series 2024. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2054. The Bonds bear interest ranging from 4.75% to 5.60% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2025.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds 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. The requirements have been met for the fiscal year ended September 30, 2024.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2024:

	Balance 10/01/2023	Additions	Deletions	Balance 09/30/2024	Due Within One Year
Special Assessments Bonds, Series 2022	\$ 5,710,000	\$ -	\$ 140,000	\$ 5,570,000	\$ 95,000
Special Assessments Bonds, Series 2024	-	14,000,000	-	\$ 14,000,000	200,000
	<u>\$ 5,710,000</u>	<u>\$ 14,000,000</u>	<u>\$ 140,000</u>	<u>\$ 19,570,000</u>	<u>\$ 295,000</u>

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

September 30,	Principal	Interest	Total
2025	\$ 295,000	\$ 743,304	\$ 1,038,304
2026	310,000	1,022,224	1,332,224
2027	325,000	1,007,999	1,332,999
2028	340,000	993,087	1,333,087
2029	355,000	976,937	1,331,937
2030-2034	2,065,000	4,607,748	6,672,748
2035-2039	2,680,000	4,013,568	6,693,568
2040-2044	3,475,000	3,231,445	6,706,445
2045-2049	4,540,000	2,193,981	6,733,981
2050-2054	5,185,000	840,898	6,025,898
	<u>\$ 19,570,000</u>	<u>\$ 19,631,191</u>	<u>\$ 39,201,191</u>

NOTE H – 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 \$25,000 as of September 30, 2024. See Note F for other Developer transactions.

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

NOTE I - 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 J - 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; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage since inception.

NOTE K – CONCENTRATION

The Districts activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District operations.

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2024

	<u>* BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES			
Developer contributions	\$ 166,136	\$ 25,000	\$ (141,136)
Special assessments	250,764	254,691	3,927
Miscellaneous revenue	-	250	250
TOTAL REVENUES	<u>416,900</u>	<u>279,941</u>	<u>(136,959)</u>
EXPENDITURES			
Current			
General government	127,225	94,884	32,341
Physical environment	<u>289,675</u>	<u>163,710</u>	<u>125,965</u>
TOTAL EXPENDITURES	<u>416,900</u>	<u>258,594</u>	<u>158,306</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	21,347	<u>\$ 21,347</u>
FUND BALANCES			
Beginning of year		<u>17,238</u>	
End of year		<u>\$ 38,585</u>	

* Original and final budget.

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
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).

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.

The variance between budgeted and actual general fund revenues is considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

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
Crossings Community Development District
Osceola County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Crossings Community Development District, as of September 30, 2024 and for the year ended September 30, 2024, which collectively comprise Crossings Community Development District's basic financial statements and have issued our report thereon dated June 9, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, 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 over financial reporting.

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 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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

This report is intended 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.

DiBartolomeo, McBee, Hartley & Barnes

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

Fort Pierce, Florida

June 9, 2025

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
Crossings Community Development District
Osceola County, Florida

We have examined Crossings Community Development District, Osceola 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 Board of Supervisors of Crossings Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
June 9, 2025

Management Letter

To the Board of Supervisors
Crossings Community Development District
Osceola County, Florida

Report on the Financial Statements

We have audited the financial statements of the Crossings Community Development District ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 9, 2025.

Auditors' 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 Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' 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 report, which are dated June 9, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's 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.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Crossings Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 8.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$3,400.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$263,844.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Crossings Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District as \$694 to \$925.
- b. The total amount of special assessments collected by or on behalf of the District as \$635,241.
- c. The total amount of outstanding bonds issued by the district as \$19,570,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes

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

Fort Pierce, Florida

June 9, 2025

SECTION XII

SECTION A

Crossings 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: _____

Crossings Community Development District

District Manager: _____

Date: _____

Print Name: _____

Crossings Community Development District

SECTION B

Crossings 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: _____

Crossings Community Development District

District Manager: _____

Date: _____

Print Name: _____

Crossings Community Development District

SECTION XIII

SECTION C

*Item will be
provided under
separate cover.*

SECTION 1

Crossings CDD Landscape Fee Summary ADDENDUM FOR ALL AREAS 7/18/2025

Contractor: Prince and Sons, Inc.

Address: 14645 Boggy Creek Rd.

Orlando, FL 32824

Phone: (863) 422-5207

Fax:

Contact: Lucas Martin

Email: lmartin@princeandsonsinco.com

Property: Crossings CDD

Address: 219 E. Livingston St.
Orlando,
Florida,
32801

Phone: 407-750-3599

Contact: JWright@gmscfl.com

Email:

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
GENERAL SERVICES (Schedule A) - Mowing/Detailing	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	\$148,800
TURF CARE (Schedule B) Bahia/St Augustine Fert		2,840		2,840		2,840		2,840		2,840		2,840	\$17,040
TREE/SHRUB CARE (Schedule C) Tree/Shrub Fert		600			600			600			600		\$2,400
BED DRESSING - Estimate mulch yds (Schedule E - B.) <i>Per Yard Pricing: \$55</i>					<i>150 Yards</i>						<i>80 Yards</i>		\$0
PALM TRIMMING (Schedule E - C.) <i>Per Palm Price: \$50</i>						<i>1 55 Palms</i>							\$0
ANNUAL CHANGES - <i>None at this time</i> (Schedule E - A.) <i>Per Annual Pricing:</i>													\$0
IRRIGATION MAINT. (Schedule D)	550	550	550	550	550	550	550	550	550	550	550	550	\$6,600
TOTAL FEE PER MONTH:	\$12,950	\$16,390	\$12,950	\$15,790	\$13,550	\$15,790	\$12,950	\$16,390	\$12,950	\$15,790	\$13,550	\$15,790	\$174,840

Flat Fee Schedule	\$14,570	\$14,570	\$14,570	\$14,570	\$14,570	\$14,570	\$14,570	\$14,570	\$14,570	\$14,570	\$14,570	\$14,570	\$174,840
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Essential Services Mowing/Detailing/Irrigation/Fert and Pest	\$174,840
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Extra Services Annual Changes, Palm Pruning, Mulch	\$0
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TOTAL	\$174,840.00
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SECTION D

SECTION 2

*Item will be
provided under
separate cover.*

SECTION 3

*Item will be
provided under
separate cover.*