Crossings Community Development District

Meeting Agenda

November 6, 2025

AGENDA

Crossings

Community Development District

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

October 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 Thursday, November 6, 2025 at 9:15 AM at the West Osceola Branch Library, 305 Campus Street, Celebration, Florida 34747.

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. Approval of Minutes of the October 2, 2025 Board of Supervisors Meeting
- 4. Consideration of Resolution 2026-05 Amending the Fiscal Year 2025 Budget
- 5. Consideration of Audit Services Engagement Letter for Fiscal Year 2025 Audit from DiBartolomeo, McBee, Hartley & Barnes
- 6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Proposal for Fence Repair from All-Rite Fence Services
 - ii. Consideration of Proposal from CSS to Add Janitorial Maintenance at Amenity Fields
 - iii. Presentation of Verge Landscape Map
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
- 7. Other Business
- 8. Supervisors Requests and Audience Comments
- 9. 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**, **October 2**, **2025**, at 9:20 a.m. at the West Osceola Branch Library, 305 Campus Street, Celebration, Florida

Present and constituting a quorum were:

Brian Walsh by Zoom
Milton Andrade
Garret Parkinson
Brent Elliott
Kareyann Ellison by Zoom

Chairman
Vice Chairman
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also, present were:

Jill Burns District Manager, GMS

Patrick Collins District Counsel, Kilinski Van Wyk Lauren Gentry by Zoom District Counsel, Kilinski Van Wyk

Chace Arrington by Zoom District Engineer, Dewberry Joey Duncan by Zoom District Engineer, Dewberry

Jarrett WrightField Manager, GMSAshley HilyardField Manager, GMS

The following is a summary of the discussions and actions taken at the October 2, 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 9:20 a.m. Three Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS Public Comment Period

Ms. Burns noted that there were only Board members and staff present at the meeting. There were no members of the public in attendance and none joining by Zoom.

THIRD ORDER OF BUSINESS

Approval of Minutes of the August 6, 2025 Board of Supervisors Meeting

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

On MOTION by Mr. Andrade, seconded by Mr. Walsh, with all in favor, the Minutes of the August 6, 2025, Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS Public Hearing

Ms. Burns noted they would be opening the public hearing on the use of the uniform method of levying, collecting, and forcing non-ad valorem assessment of the boundary amendment areas. She asked for a motion to open the public hearing.

On MOTION by Mr. Andrade, seconded by Mr. Elliott, with all in favor, Opening the Public Hearing, was approved.

- A. Public Hearing on the District's Use of the Uniform Method of Levying, Collection, and Enforcement on Non-Ad Valorem Assessments on Boundary Amendment Area
 - i. Consideration of Resolution 2026-01 Expressing the District's Intent to Utilize the Uniform Method of Collection

Ms. Burns stated that the Board had reviewed Resolution 2026-01, which expressed the District's intent to use the uniform method of levying and collecting non-ad valorem assessments for the Phase 3 portion of the boundary amendment area. It was noted that about fifteen lots would be directly billed this year since the tax deadline had already passed in September. Ms. Burns added that the resolution would allow those lots to be collected on the tax roll next year with the rest of the District.

On MOTION by Mr. Andrade, seconded by Mr. Walsh, with all in favor, Resolution 2026-01 Expressing the District's Intent to Utilize the Uniform Method of Collection was approved.

Ms. Burns asked for a motion to close the public hearing.

On MOTION by Mr. Andrade, seconded by Mr. Elliott, with all in favor, Closing the Public Hearing, was approved.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2026-02 Adopting Amended Amenity Policies to Include Sports Court & Field

Ms. Burns stated that the Board had reviewed Resolution 2026-02 to adopt amended amenity policies covering the sports court and multipurpose field. Ms. Burns pointed out that the rule about "chalking or marking the field" should be removed since the surface is turf, not grass. She also suggested adding language to prevent outside teams, tournaments, or organized practices from using the field without District or Board approval. They discussed possibly allowing structured programs like summer camps through special agreements or fees. The Board agreed to update the policy language before moving forward with adoption.

On MOTION by Mr. Andrade, seconded by Mr. Elliott, with all in favor, Resolution 2026-02 Adopting Amended Amenity Policies to Include Sports Court & Field, was approved.

SIXTH ORDER OF BUSINESS

Presentation of Memo Regarding Amendments to District Rules of Procedure

A. Consideration of Resolution 2026-03 Setting a Public Hearing on the Adoption of Amended and Restated Rules of Procedure for the District

Ms. Burns stated that the Board had reviewed a memo outlining proposed amendments to the District's Rules of Procedure and Resolution 2026-03 which set the public hearing for their adoption. The attorney explained that the revisions reflected updates from the 2025 legislative session, mainly housekeeping changes such as replacing "facsimile" with "email," extending the rule-adoption notice period to 35 days, and revising CCNA language so that prior work history with the District could no longer be considered in evaluations. The Board confirmed that the public hearing would be held on December 4th at the regular meeting and then approved.

On MOTION by Mr. Elliott, seconded by Mr. Andrade, with all in favor, Resolution 2026-03, Setting a Public Hearing on the Adoption of Amended and Restated Rules of Procedure for the District for the December 4, 2025 Board Meeting, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2026-04 Spending Authorization Resolution

Ms. Burns stated that the Board had considered Resolution 2026-04 the spending authorization resolution. She added that it outlined the authority for the Chair, Vice Chair, and District manager to approve expenditures outside of formal meetings with specific dollar limits listed in the document.

On MOTION by Mr. Andrade, seconded by Mr. Elliott, with all in favor, Resolution 2026-04 Spending Authorization Resolution was approved.

EIGHTH ORDER OF BUSINESS

Consideration of Proposal for Arbitrage Rebate Services for Series 2024 Bonds from AMTEC

Ms. Burns stated that the Board had reviewed a proposal from AMTEC for arbitrage rebate services for the Series 2024 bonds. She noted that the annual fee was \$450, and staff pointed out that the report was required under the trust indenture. There were no questions, and the Board approved the proposal.

On MOTION by Mr. Andrade, seconded by Mr. Elliott, with all in favor, the Proposal for Arbitrage Rebate Services for Series 2024 Bonds from AMTEC was approved.

NINTH ORDER OF BUSINESS

Presentation of Arbitrage Rebate Reports

- A. Series 2022 Bonds
- B. Series 2024 Bonds

Ms. Burns stated that the Board had reviewed the arbitrage rebate reports for the Series 2022 and Series 2024 bonds. She explained that these reports were required under the Internal Revenue Code to confirm the District hasn't earned more interest than it paid on the bonds. Page 4 of both reports showed a negative amount, indicating no rebate was due. The reports were independent, and the Board was asked to make a motion to accept them.

On MOTION by Mr. Andrade, seconded by Mr. Elliott, with all in favor, Accepting the Arbitrage Rebate Reports, was approved.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Collins stated that they were about to file the boundary amendment petition to remove Jones Road and other previously included parcels. He noted that he didn't expect it to be controversial or as complicated as the earlier expansion. He added that once filed, they expected the hearing to proceed quickly but noted that the final deadline would likely fall around the next budget season. Other than that, he didn't have anything else to add.

B. Engineer

i. Presentation of Annual Goals & Objectives Review for Fiscal Year 2025

Mr. Duncan stated that Dewberry had provided the annual goals and objectives report for review. He added that based on their inspection, the District's facilities were found to be in reasonably good repair. They also reviewed the Fiscal Year 2026 budget and confirmed it was sufficient for the proper operation and maintenance of the District. The Board was asked to make a motion to accept the report.

On MOTION by Mr. Andrade, seconded by Mr. Elliott, with all in favor, the Annual Goals & Objectives Review for Fiscal Year 2025, was approved.

ii. Consideration of Work Authorization 2026-1 for Fiscal Year 2026 District Engineering Services from Dewberry

Ms. Burns stated that the Board had reviewed the 2026 work authorization, which included annual engineering fees for the upcoming year. A Board member asked whether the amount was about the same as the current year, and Mr. Arrington confirmed it was, with an estimate of other direct costs not to exceed \$15,000. There were no further questions, and a motion to approve it was made.

On MOTION by Mr. Andrade, seconded by Mr. Elliott, with all in favor, the Work Authorization 2026-1 for Fiscal Year 2026 District Engineering Services from Dewberry was approved.

C. Field Manager's Report

i. Consideration of Proposals for Landscape Maintenance Services

- a) Blade Runners
- b) Exalt Outdoors
- c) Prince & Sons

Ms. Hilyard reported that the general maintenance had been completed. She added that the damaged fencing at the soccer field had been repaired, and the side gate had been adjusted so it no longer stuck. She said that the mitered end in Track 19 was cleared of debris, and riprap was added. The clubhouse A/C blower motor was replaced, resolving earlier issues. Ms. Hilyard said the playground had been cleaned of bird droppings, and the damaged pool gate keypad had been replaced with a pull handle for easier maintenance. Sinking pavers near the side pool gate were reset. Ms. Hilyard stated that the work included repairs to the pool slide stairs, which were still awaiting an update from the manufacturer; replacement of a missing playground step topper, with the area blocked off for safety; and coordination with the installer to address sinking turf. Two new pet waste stations and sanitary receptacles in the women's restroom stalls were recommended. Ms. Hilyard said that Prince & Sons continued mowing and irrigation work. Janitorial staff handled excess trash at the soccer field, and pool and security services remained stable, with security discontinued after Labor Day. She noted that excessive trash on the soccer field remained an issue and suggested smaller fenced trash cans.

On MOTION by Mr. Andrade, seconded by Mr. Elliott, with all in favor, the Prince and Sons Proposal for Landscape Maintenance Services, was approved.

ii. Consideration of Proposals for Pet Waste Stations

- a) Dog Waste Depot
- b) Pet Waste Eliminator

Ms. Hilyard noted that two options for new pet waste stations were under review, with the first matching the existing stations. It was stated that Mr. Wright had found a cheaper Amazon model with the same look and features for about \$407 each, compared to the \$650–\$900 options on the agenda. The Board agreed that the Amazon version made the most sense and approved buying and installing two of them. She added that the replacement bags could also be ordered from Amazon as needed.

On MOTION by Mr. Andrade, seconded by Mr. Elliott, with all in favor, Ordering the Pet Waste Stations from Amazon was approved.

iii. Consideration of Proposals for Sanitary Napkin Receptacle from ULINE

- a) Plastic Mounted Option
- b) Metal Swing Top Option

Ms. Hilyard stated that the Board had reviewed two options for sanitary receptacles in the restroom. The plastic wall-mounted version costs \$163.53 for five units, while the metal swingtop floor model costs \$351.10 for five. Ms. Hilyard recommended the metal option since it would hold up better against damage and last longer. Board members agreed it could be tucked behind the toilets to save space and avoid being kicked or pulled off the partitions. The motion to purchase the metal floor-standing receptacles was approved.

On MOTION by Mr. Elliott, seconded by Mr. Andrade, with all in favor, the Proposals for Sanitary Napkin Receptacle from ULINE, was approved.

Ms. Hilyard suggested authorizing the Chair to execute holiday lighting proposals. She noted they have not received the proposal back yet, but if they wait until the November meeting it might be too late to schedule with the vendors.

On MOTION by Mr. Elliott, seconded by Mr. Andrade, with all in favor, Authorizing the Chair to Execute Holiday Lights Proposal, was approved.

D. District Manager's Report

i. Approval of Check Register

Ms. Burns presented the check register and noted that it was provided in the agenda package for Board review. There were no questions, and a motion of approval was made.

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

ii. Balance Sheet and Income Statement

Ms. Burns presented the financial statement and offered to answer any questions. No action was required from the Board on this item.

ELEVENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS Supervisors Requests and Audience Comments

There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS Adjournment

Ms. Burns asked for a motion to adjourn the meeting.

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

| Secretary/Assistant Secretary | Chairman/Vice Chairman | |
|-------------------------------|------------------------|--|

SECTION IV

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CROSSINGS COMMUNITY DEVELOPMENT DISTRICT AMENDING THE FISCAL YEAR 2025 GENERAL BUDGET; AND PROVIDING FOR 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 Board of Supervisors of the District ("**Board**") previously adopted a final General Fund Budget ("**Budget**") for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("**Fiscal Year 2025**"); and

WHEREAS, the Board desires to amend the Fiscal Year 2025 Budget to reflect changes to budgeted revenues and expenses approved during Fiscal Year 2025; and

WHEREAS, pursuant to Chapters 189 and 190, *Florida Statutes*, the Board is authorized to amend the Fiscal Year 2025 Budget within sixty (60) days following the end of Fiscal Year 2025; and

WHEREAS, the Board finds that it is in the best interest of the District and its landowners to amend the Fiscal Year 2025 Budget to reflect the actual appropriations.

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

SECTION 1. BUDGET AMENDMENT.

- **a.** The Board has reviewed the proposed amended Budget, copies of which are on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- **b.** The amended Budget attached hereto as **Exhibit A** and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of sections 190.008(2)(a) and 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, "**Adopted Annual Budget**") may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for Fiscal Year 2025.
- **c.** The Adopted Annual Budget shall be maintained in the office of the District Manager and the District Records Office and identified as "The Adopted Budget for Crossings

Community Development District for the Fiscal Year Ending September 30, 2025, as amended and adopted by the Board of Supervisors effective October 8, 2025."

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the District, the fiscal year beginning October 1, 2024, and ending September 30, 2025, the sums set forth below, to be raised by special assessments or otherwise, which sums are 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:

| | ary/Assistant Secretary | Chairperson, Board of Supervisors |
|--------|---|--|
| | | DEVELOPMENT DISTRICT |
| ATTI | EST: | CROSSINGS COMMUNITY |
| | PASSED AND ADOPTED this 6th | day of November 2025. |
| | SECTION 5. EFFECTIVE DATE | . This Resolution shall take effect upon adoption. |
| | | The invalidity or unenforceability of any one or more the validity or enforceability of the remaining portions |
| with t | SECTION 3. CONFLICTS. All I his Resolution are, to the extent of suc | District resolutions or parts thereof in actual conflict h conflict, superseded and repealed. |
| | TOTAL ALL FUNDS | |
| | DEBT SERVICE FUND (SERIES 2 | 024) |
| | DEBT SERVICE FUND (SERIES 2 | 022) |
| | TOTAL GENERAL FUND | |

Amended Fiscal Year 2025 Budget

Exhibit A:

EXHIBIT A: Amended Fiscal Year 2025 Budget

Crossings

Community Development District

Amended Budget FY 2025



Table of Contents

| General | Fund |
|---------|---------|
| | General |

Crossings Community Development District

General Fund

| | Adopted | | | Amended | | | |
|---|------------------|------------|---------|---------|---------|---------|---------|
| | Budget Increase/ | | Budget | | | Actuals | |
| Description | FY2025 | (Decrease) | | FY2025 | | FY2025 | |
| Revenues. | | | | | | | |
| Assessments - On Roll | \$ 290,479 | \$ | 674 | \$ | 291,153 | \$ | 291,153 |
| Assessments - Direct | \$ 30,000 | \$ | - | \$ | 30,000 | \$ | 30,000 |
| Developer Contributions | \$ 153,441 | \$ | 32,668 | \$ | 186,109 | \$ | 150,000 |
| Boundary Amendment Contributions | \$ - | \$ | - | \$ | 27,337 | \$ | 27,337 |
| Miscellaneous Income | \$ - | \$ | 83,423 | \$ | 83,423 | \$ | 11,536 |
| Carryforward Surplus | \$ - | \$ | - | \$ | 38,585 | \$ | 38,585 |
| Total Revenues | \$ 473,920 | \$ | 116,765 | \$ | 656,606 | \$ | 548,610 |
| Expenditures Administrative | | | | | | | |
| Supervisor Fees | \$ 12,000 | \$ | (7,000) | \$ | 5,000 | \$ | 4,200 |
| FICA Expense | \$ - | \$ | 383 | \$ | 383 | \$ | 260 |
| Engineering | \$ 15,000 | \$ | 3,000 | \$ | 18,000 | \$ | 16,543 |
| Attorney | \$ 25,000 | \$ | - | \$ | 25,000 | \$ | 17,782 |
| Annual Audit | \$ 4,000 | \$ | - | \$ | 4,000 | \$ | 4,750 |
| Assessment Administration | \$ 5,250 | \$ | - | \$ | 5,250 | \$ | 5,250 |
| Arbitrage | \$ 450 | \$ | 450 | \$ | 900 | \$ | 900 |
| Dissemination | \$ 5,250 | \$ | - | \$ | 5,250 | \$ | 5,250 |
| Trustee Fees | \$ 4,100 | \$ | 4,827 | \$ | 8,927 | \$ | 8,927 |
| Management Fees | \$ 37,500 | \$ | - | \$ | 37,500 | \$ | 37,500 |
| Information Technology | \$ 1,890 | \$ | - | \$ | 1,890 | \$ | 1,890 |
| Website Maintenance | \$ 1,260 | \$ | - | \$ | 1,260 | \$ | 1,260 |
| Postage & Delivery | \$ 1,000 | \$ | 427 | \$ | 1,427 | \$ | 1,427 |
| Insurance | \$ 5,720 | \$ | 14 | \$ | 5,734 | \$ | 5,734 |
| Printing | \$ 1,000 | \$ | (950) | \$ | 50 | \$ | 4 |
| Legal Advertising | \$ 7,500 | \$ | (2,000) | \$ | 5,500 | \$ | 3,807 |
| Contingency | \$ 2,500 | \$ | (1,800) | \$ | 700 | \$ | 615 |
| Office Supplies | \$ 550 | \$ | (495) | \$ | 55 | \$ | 23 |
| Boundary Amendment | | \$ | 22,568 | \$ | 22,568 | \$ | 22,568 |
| Dues, Licenses & Subscriptions | \$ 175 | \$ | - | \$ | 175 | \$ | 175 |
| Total Adminstrative | \$ 130,145 | \$ | 19,424 | \$ | 149,569 | \$ | 138,865 |

Crossings Community Development District

General Fund

| | | Adopted Budget | | Increase/ | | Amended Budget | | Actuals |
|--------------------------------------|----|-------------------|----|------------|----|-------------------|----|---------------------------------------|
| Description | | FY2025 | | (Decrease) | | FY2025 | | FY2025 |
| 0 4 0 14 4 | | | | | | | | |
| Operation & Maintenance | | | | | | | | |
| Field Expenditures | ф | 15.000 | ф | (7,020) | ф | 7.070 | ¢ | 7.070 |
| Property Insurance | \$ | 15,000 | \$ | (7,030) | \$ | 7,970 | \$ | 7,970 |
| Field Management | \$ | 15,000 | \$ | - | \$ | 15,000 | \$ | 15,000 |
| Landscape Maintenance | \$ | 80,000 | \$ | 14,812 | \$ | 94,812 | \$ | 84,812 |
| Landscape Replacement & Enhancements | | 10,000 | \$ | 125 | \$ | 10,125 | \$ | 5,613 |
| Lake Maintenance | \$ | 8,500 | \$ | 1,000 | \$ | 9,500 | \$ | 4,085 |
| Streetlights | \$ | 50,000 | \$ | - | \$ | 50,000 | \$ | 14,732 |
| Electric | \$ | 6,000 | \$ | (2,500) | \$ | 3,500 | \$ | 779 |
| Water & Sewer | \$ | 5,000 | \$ | 92,679 | \$ | 97,679 | \$ | 79,792 |
| Irrigation Repairs | \$ | 5,000 | \$ | - | \$ | 5,000 | \$ | 4,910 |
| General Repairs & Maintenance | \$ | 12,500 | \$ | - | \$ | 12,500 | \$ | 6,915 |
| Contingency | \$ | 5,500 | \$ | - | \$ | 5,500 | \$ | 2,052 |
| - Subtotal | \$ | 212,500 | \$ | 99,086 | \$ | 311,586 | \$ | 226,659 |
| - | | • | | • | | • | | · · · · · · · · · · · · · · · · · · · |
| Amenity Expenditures | | | | | | | | |
| Amenity Access Management | \$ | 10,000 | \$ | 660 | \$ | 10,660 | \$ | 10,660 |
| Amenity - Electric | \$ | 14,400 | \$ | 13,600 | \$ | 28,000 | \$ | 18,336 |
| Amenity - Water | \$ | 5,000 | \$ | 15,000 | \$ | 20,000 | \$ | 11,115 |
| Internet | \$ | 3,000 | \$ | - | \$ | 3,000 | \$ | 2,224 |
| Pest Control | \$ | 1,500 | \$ | 267 | \$ | 1,767 | \$ | 1,767 |
| Janitorial Services | \$ | 18,500 | \$ | 6,500 | \$ | 25,000 | \$ | 22,245 |
| Security/Staffing | \$ | 30,000 | \$ | 20,000 | \$ | 50,000 | \$ | 40,586 |
| Pool Maintenance | \$ | 27,000 | \$ | 9,000 | \$ | 36,000 | \$ | 34,200 |
| Amenity Repairs & Maintenance | \$ | 12,500 | \$ | - - | \$ | 12,500 | \$ | 8,098 |
| Holiday Décor | \$ | 3,000 | \$ | (850) | \$ | 2,150 | \$ | - |
| Contingency | \$ | 6,375 | \$ | - | \$ | 6,375 | \$ | 872 |
| Subtotal | \$ | 131,275 | \$ | 64,177 | \$ | 195,452 | \$ | 150,103 |
| <u></u> | | | | | | | | |
| Operation & Maintenance Expenses | \$ | 343,775 | \$ | 163,263 | \$ | 507,038 | \$ | 376,763 |
| Total Expenditures | \$ | 473,920 | \$ | 182,687 | \$ | 656,607 | \$ | 515,627 |
| | | | | | | | | |
| Excess Revenues/(Expenditures) | \$ | - | \$ | (65,922) | \$ | (0) | \$ | 32,983 |

SECTION V



DIBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

October 27, 2025

Crossings Community Development District Board of Supervisors

We are pleased to confirm our understanding of the services we are to provide Crossings Community Development District, ("the District") for the fiscal year ended September 30, 2025 and with an option for additional annual renewals. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund (general fund, debt service fund, capital projects fund), and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended September 30, 2025. In addition, we will examine the District's 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. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

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

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

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

Other Services

We will also prepare the financial statements of Crossings Community Development District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making information available for the drafting of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

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

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

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

Subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of DiBartolomeo, McBee, Hartley & Barnes, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis. Provided that such information and any necessary feedback is provided on a timely basis, we will submit a preliminary draft audit report for your review no later than May 15 following the fiscal year for which the audit is conducted, and will submit a final audit report for your review no later than June 15 following the fiscal year for which the audit is conducted.

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

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fees for these services are not to exceed \$4,900 (\$4,150 plus \$750 for issuance of debt in 2024). The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary or if additional Bonds are issued, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice. Upon any termination of this Agreement, the District will pay all invoices for services rendered prior to the date of the notice of termination but subject to any offsets that the District may have. Pursuant to Section 218.391, Florida Statutes, all invoices for fees or other compensation must be submitted in sufficient detail to demonstrate compliance with the terms of this engagement.

We shall take all necessary steps to ensure that the audit is completed in a timely fashion so that the financial reports and audits may be approved by the District's Board of Supervisors within 180 days after the end of the fiscal year under review.

We agree and understand that Chapter 119, Florida Statutes, may be applicable to documents prepared in connection with the services provided hereunder and agree to cooperate with public record requests made there under. In connection with this Agreement, we agree to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, Florida Statutes, the terms of which are incorporated herein. Among other requirements, we will:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.

- c. Ensure that public records that 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 completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.
- e. If auditor has questions regarding the application of Chapter 119, Florida statutes, to its duty to provide public records relating to this agreement, contact the public records custodian at: c/o Governmental Management Services Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801, or recordrequest@gmscfl.com, phone: (407) 841-5524.

Reporting

DiBartolomeo, U. Bee, Hortly: Barred

We will issue a written report upon completion of our audit of Crossings Community Development District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

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

| DiBartolomeo, McBee, Hartley & Barnes, P.A. |
|---|
| RESPONSE: |
| This letter correctly sets forth the understanding of Crossings Community Development District. |
| Signature: |
| Title: |
| Date: |

SECTION VI

SECTION C

Crossings CDD

Field Management Report



November 6th , 2025
Ashley Hilyard
Field Manager
GMS

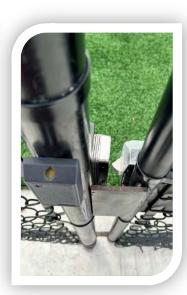
Site Items

General Maintenance

- The damaged step on the pool play structure has been repaired.
- ♣ The sanitary receptacles have been installed in the Women's restroom.
- ♣ The pet waste stations have been delivered and are scheduled for installation.
- The soccer field trash cans are expected to ship November 10th.
- ♣ The missing step on the playground structure will be installed the week of 11/3, and the turf installer will be scheduled for repairs shortly following.
- A quote has been provided for soccer field fence repairs.







Site Items

Contracted Services

- Prince & Sons continues regular mowing, detail work, and irrigation repairs.
- ♣ Janitorial service continues as scheduled and amended maintenance proposals have been provided to include regular services at the amenity fields.
- Pool maintenance continues with no noted service issues.
- Pond maintenance continues as scheduled.







In Progress

Items to Note

- The following repairs/maintenance tasks will be scheduled:
 - Pressure washing of pool deck
 - Installation of Rules signage
 - Repair of 2 gates
 - West soccer goal repair
- The following landscape items are being addressed with Prince for correction:
 - Declining sod health at the amenity courts
 - Increased presence of ant hills
 - Washout areas in mulch beds
 - Weeds in beds near the fountain



Conclusion

| For any questions of | r comments regarding th | e above information, p | olease contact me by phone at |
|----------------------|--------------------------------|-----------------------------|-------------------------------|
| 407-577-0918, or by | y email at <u>ahilyard@gms</u> | <u>cfl.com</u> . Thank you. | |

Respectfully,

Ashley Hilyard

SECTION 1



10-14-2025 Proposal No: 2654

GMS- Central Florida 219 E Livingston St Orlando, FL 32801

Attn: Ashley Hilyard

ahilyard@gmscfl.com

Reference: Crossings

Dear Ashley Hilyard,

I am pleased to offer the following quote on fencing as referenced above.

Repair.

Add approx 480 LF of bottom rail, retie all chain link as needed and add new bulldog gate hinges.

Excludes: Permit

TOTAL = \$3,490.00

Thank you, Mike Schepper All-Rite Fence Services, LLC.

Price valid for 7 days



SECTION 2



The Crossings CDD GMS Central Florida Ashely Hilyard Field Manager St. Cloud Florida

Thank you for giving CSS Clean Star Services of Central Florida, Inc. the opportunity to present a proposal for the cleaning services. CSS has completed a thorough inspection of the facilities, and after careful consideration of your cleaning service requirements we are pleased to submit our recommendations and pricing.

CSS is a locally owned full Service Janitorial Maintenance Company. We are in our 27th year of operation and we are servicing many accounts throughout Central Florida every day. We specialize in "Class A" cleaning for commercial office buildings, hotels, club houses, stores, restaurants, medical facilities, warehouse spaces, construction sites, and much more.

We use the finest chemicals, and high technology equipment to service janitorial accounts. Our staff is well trained and experienced in their particular line of work. We have at our disposal floor techs 24/7 to accomplish quality services for our customers as needed. We also have our own technician that maintains and repair all our equipment to assure that work is done when required to be done.

Our company's purpose is to create a clean and healthy environment for the people that work in or visit our buildings. Our policy of scheduled quality control inspections by our supervisory staff, combined with immediate response to our customer's needs, provides our clients worry-free service.



At CSS, we are committed to exceed our customer's expectations delivering a consistent high-quality service, striving to improve our procedures thru continued feedback with our customers and well-trained staff.

We are convinced that excellence and professionalism is what our customers want from the janitorial vendors, and at CSS we attempt to provide this level of service. By doing so, we will obtain and maintain a high recognition in the Janitorial Industry.

GOAL

100 % Satisfaction

We have attempted to make this proposal as complete as possible; however, if you have any comments or questions, please do not hesitate to contact us.

Thank you again and we look forward to continue developing a relationship with your company.

Sincerely yours,

Tracy Chacon
President CSS
tchacon@starcss.com
407-456-9174

Sandro Di Lollo Vice-President CSS sdilollo@starcss.com 407-668-1338



1. GREAT ROOM AND KITCHEN AREA

- Clean all entrance glass doors on both sides and spot clean any interior glass panels.
- Damp wipe all high and low shelves surfaces and corners. Dust all picture frames.
- All fabric type furniture vacuumed. Wipe down plastic and leather furniture.
- Dust & Clean all fixtures, tables, chairs, credenzas, counter tops, display units & windows edges, spot clean walls, light switches, doors, door frames, AC vents, doors kick plates, properly position furniture and lights as needed.
- Dust/ mop all floors.
- Sweep and mop all hard surface floors with treated dust and damp mop.
- All sinks and all stainless-steel surfaces will be polish.
- Microwaves will be cleaned inside and out
- All tables and surfaces will be wipe down and cleaned.
- Refrigerators should be clean on the outside only.
- Report any malfunctions to the building manager.

2. RESTROOMS

- Remove all collected trash to designated area.
- Clean and sanitize all restroom fixtures, wipe all counters, partitions and doors, empty trash and damp mop floors with germicidal detergent.
- Clean and disinfect all washbasins, toilet bowls, urinals, etc.
- Polish all metal and clean mirrors.
- Restock toilet tissue and soap provided by CSS Clean Star Services.
- Dust and clean all return air vents on an as needed basis.
- Clean and polish all drinking fountains.
- Report any malfunctions to the building manager.



3. CABANA/LENAI/COVERD PATIO AREA

- Remove all cobwebs in cabana area.
- Wipe tables and organize chairs and furniture.
- Spot sweep.
- Spot mop for any spills.
- Report any malfunctions to the building manager.

4. FLOORS MAINTENANCE, CARPET, AND TILE.

- Vacuum all carpets and entrance mats.
- Sweep and mop all hard surface floors with treated dust and damp mop.

5. DRINKING FOUNTAINS AND GLASS SURFACES

- Clean and polish all drinking fountains.
- Clean all glass doors and mirrors that are inside the building.

PRICING FOR SERVICES

| Janitorial Services Three (3) times a week Littering service around sport fields, two (2) | \$ 750.00/mo |
|--|-------------------|
| times a week | \$ 150.00/mo |
| Janitorial Services Five (5) times a week | \$ 1,200.00/mo |
| Littering service around sport fields, five (5) | |
| times a week | \$ 375.00/mo |
| Littering service around pool deck and clean | |
| And organize pool furniture on pool deck | \$ 250.00/mo |
| Littering service around sport fields, five (5) | |
| times a week | \$ 375.00/mo |
| And organize pool furniture on pool deck | \$ 250.00/mo |
| Dog stations and trash collection, twice a week per container | \$ 50.00/mo |
| Mail trash removal, 3 times a week per container | \$ 100.00/mo |
| Doggie bags, 200 units, when needed | \$ 10.00/paq |



CLEANING CONTRACT AGREEMENT:

The undersigned hereby accepts the proposal of **CSS Clean Star Services of Central Florida, Inc.** upon the following terms:

- CSS Clean Star Services of Central Florida, Inc. service charge will be the amount mentioned on the pricing page plus tax per month. Payment should be payable to "CSS Clean Star Services of Central Florida, Inc." and mailed to 11121 Camden Park Drive, Windermere, Florida 34786
- 2. A finance fee of 1.5% will apply if payments are received after the due date shown on the monthly invoice
- 3. CSS Clean Star Services of Central Florida, Inc. will provide all services and supplies specified in the attached work schedule.
- 4. In the event that the Customer needs to be in contact with CSS Clean Star Services of Central Florida, Inc. These are the different ways of contact phones: 877-CSS-2350 Email: sdilolo@starcss.com mail: 11121 Camden Park Dr. Windermere, Florida 34786
- 5. If the customer wants to cancel or amend the contract the costumer shall give 30 day notification, in writing to CSS Clean Star Services of Central Florida, Inc. to change or terminate services. (Failure to this clause will have a charge for the full month price even if the service it's not performed).
- 6. Other services performed upon request:
- 7. Start Date:

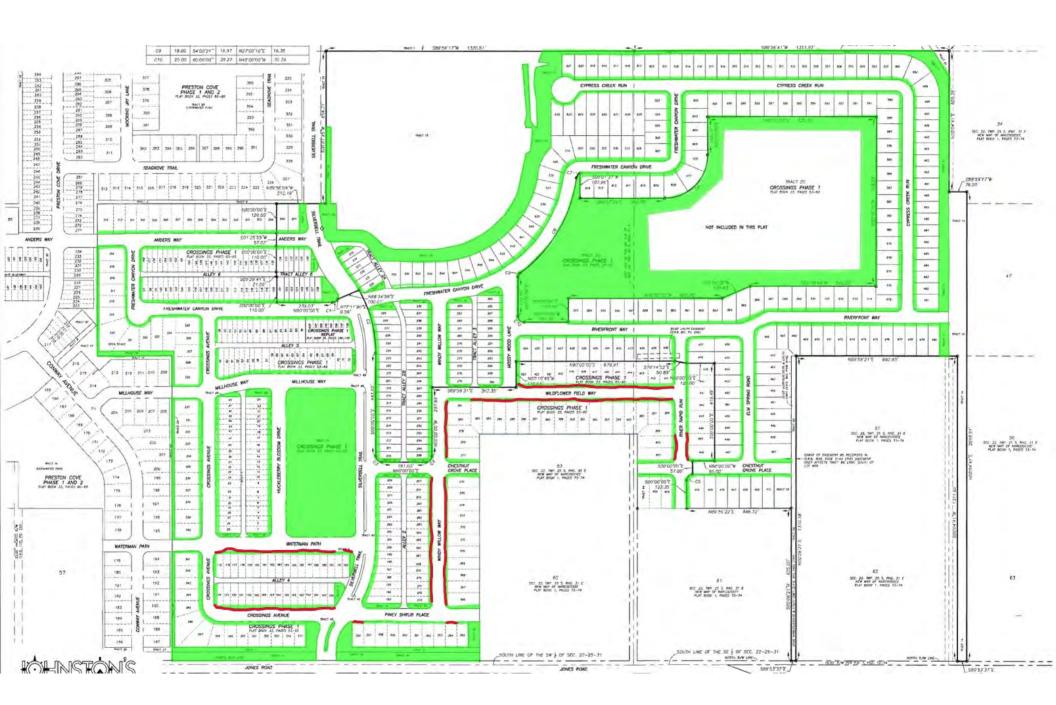
| IN WITNESS WHEREOF, the parts have duly exec | cuted and sealed this agreement as of the |
|--|---|
| day and year first above written | |

Printed Name
REPRESENTATIVE OF OWNER
The Crossings CDD

Printed Name
CONTRACTOR
CSS Clean Star Services of
Central Florida Inc.

| Ву: | Ву: |
|-------|-------|
| Date: | Date: |

SECTION 3



SECTION D

SECTION 1

Crossings Community Development Distr<u>ict</u>

Summary of Checks

September 01, 2025 to September 30, 2025

| Bank | Date | Check No.'s | | Amount |
|--------------|---------|-------------|--------|-----------|
| | | | | |
| General Fund | | | | |
| | | | | |
| | 9/5/25 | 380-384 | \$ | 7,225.61 |
| | 9/8/25 | 385-391 | \$ | 19,029.40 |
| | 9/26/25 | 392-393 | \$ | 6,777.39 |
| | | | | |
| | | To | tal \$ | 33,032.40 |

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 10/31/25 PAGE 1

*** CHECK DATES 09/01/2025 - 09/30/2025 *** CROSSINGS - GENERAL FUND
BANK A GENERAL FUND

| | | В | BANK A GENERAL FUND | | | |
|---------------------|---------|--|-----------------------------------|--------|-----------|-------------------|
| CHECK VEND‡ DATE | DATE | OICEEXPENSED TO INVOICE YRMO DPT ACCT# | VENDOR NAME SUB SUBCLASS | STATUS | TRUOMA | CHECK AMOUNT # |
| 9/05/25 00058 | 9/04/25 | 5 09042025 202509 300-22000- DEPOSIT RETURN 8/9 EVENT | 10000 | * | 250.00 | |
| | | DEFOSII KETOKN 6/9 EVENI | ALEJANDRA RIVAS | | | 250.00 000380 |
| 9/05/25 00037 | 8/28/25 | 5 08282025 202508 300-20700- | 10000 | * | 1,504.06 | |
| | | TRANSFER OF RECEIPTS S22 | CROSSING CDD | | | 1,504.06 000381 |
| 9/05/25 00012 | 9/03/25 | 5 28983 202509 310-51300- | 45000 | * | 326.00 | |
| | | ADDITONAL FY25 INSURANCE | EGIS INSURANCE & RISK ADVISORS | | | 326.00 000382 |
| 9/05/25 00059 | | 5 09022025 202509 300-22000- | 10000 | * | 250.00 | |
| | | DEPOSIT RETURN 7/19 EVENT | | | | 250.00 000383 |
| 9/05/25 00032 | 8/20/25 | 5 7866453 202508 <u>310-51300-</u> | 32300 | * | 815.93 | |
| | 8/20/25 | TRUSTEE FEES FY25 SER2024 5 7866453 202508 300-15500- | 10000 | * | 4,079.62 | |
| | | TRUSTEE FEES FY26 SER2024 | US BANK | | | 4,895.55 000384 |
| 9/08/25 00058 | 9/08/25 | 5 09082025 202509 300-36900- | 10000 | * | 250.00 | |
| | | RENTAL FEE RETURNED 8/9 | | | | 250.00 000385 |
| 9/08/25 00039 | | 5 20321 202507 320-53800- | 47000 | * | 325.00 | |
| | | LAKE MAINTENANCE JULY 25 | AQUATIC WEED MANAGEMENT, INC. | | | 325.00 000386 |
| 9/08/25 00043 | | 5 15806 202508_330-57200- | 48200 | * | 2,600.00 | |
| | | CLEANING AUG 25 | CSS CLEAN STAR SERVICES OF CFL | | | 2,600.00 000387 |
| 9/08/25 00050 | 8/15/25 | 5 S4848 202508 330-57200- | | * | 220.00 | |
| | | VIDEO VERIFICATION | CURRENT DEMANDS ELECTRICAL & SECT | JRI | | 220.00 000388 |
| 9/08/25 00053 | | 5 98449 202508 330-57200- | | * | 1,565.20 | |
| | | SECURITY 8/11/25-8/17/25 5 98544 202508 330-57200- | | * | 1,565.20 | |
| | | SECURITY 8/18/25-8/24/25 | NATION SECURITY SERVICES | | | 3,130.40 000389 |
| 9/08/25 00056 | 7/01/25 | | | * | 10,004.00 | |
| | | LANDSCAPE MAINT JULY 25 | PRINCE & SONS INC | | | 10,004.00 000390 |

CRCF CROSSING CDD IARAUJO

| AP300R *** CHECK DATES | YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER 09/01/2025 - 09/30/2025 *** CROSSINGS - GENERAL FUND BANK A GENERAL FUND | CHECK REGISTER | RUN 10/31/25 | PAGE 2 |
|---------------------------|---|----------------|--------------|-----------------|
| CHECK VEND# DATE | INVOICEEXPENSED TO VENDOR NAME DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS | STATUS | AMOUNT | CHECK AMOUNT # |
| 9/08/25 00044 | 9/01/25 28817 202509 330-57200-48500 POOL MAINTENANCE SEPT 25 | * | 2,500.00 | |
| | RESORT POOL SERVICES DBA | | | 2,500.00 000391 |
| 9/26/25 00006 | 7/14/25 12767 202506 310-51300-49100 BOUNDARY AMENDMENT JUNE25 | * | 3,058.25 | |
| | 7/14/25 12769 202506 310-51300-49100 BOUNDARY AMENDMENT JUNE25 | * | 1,521.50 | |
| | 9/19/25 13106 202508 310-51300-31500 GENERAL COUNSEL AUG 25 | * | 1,730.54 | |
| | KILINSKI VAN WYK PLLC | | | 6,310.29 000392 |
| 9/26/25 00004 | 9/09/25 88606387 202509 310-51300-48000 NOT FY MTF 9/25/25 | * | 82.85 | |
| | 9/19/25 88606387 202509 310-51300-48000 | * | 96.06 | |
| | NOT UNIFORM MET 9/4/25 9/19/25 88606387 202509 310-51300-48000 NOT UNIFORM MET 9/11/25 | * | 96.06 | |
| | 9/19/25 88606387 202509 310-51300-48000 NOT UNIFORM MET 9/18/25 | * | 96.06 | |
| | 9/19/25 88606387 202509 310-51300-48000 NOT UNIFORM MET 9/25/25 | * | 96.07 | |

OSCEOLA NEWS GAZETTE

TOTAL FOR BANK A 33,032.40

TOTAL FOR REGISTER 33,032.40

467.10 000393

CRCF CROSSING CDD IARAUJO

SECTION 2

Community Development District

Unaudited Financial Reporting

September 30, 2025



Table of Contents

| Balance Shee |
|------------------------------------|
| |
| General Fun |
| |
| Debt Service Fund - Series 202 |
| |
| Debt Service Fund - Series 202 |
| |
| Capital Projects Fund - Series 202 |
| |
| Capital Projects Fund - Series 202 |
| |
| Month to Mont |
| |
| Assessment Receipt Schedul |
| |
| Long Term Debt Schedul |
| |

Crossings Community Development District Combined Balance Sheet

September 30, 2025

| | (| General Fund | D | Debt Service Fund | | ital Projects Fund | Totals Governmental Funds | | |
|----------------------------------|----|-----------------|----|----------------------|----|-----------------------|------------------------------|-----------|--|
| Assets: | | | | | | | | | |
| Operating Account | \$ | 85,905 | \$ | - | \$ | - | \$ | 85,905 | |
| Due from Developer | \$ | 4,769 | \$ | - | \$ | 584,490 | \$ | 589,259 | |
| Due from Other | \$ | - | \$ | - | \$ | 3,008 | \$ | 3,008 | |
| Prepaid | \$ | 17,127 | \$ | - | \$ | - | \$ | 17,127 | |
| Investments: | | | | | | | | | |
| Series 2022 | | | | | | | | | |
| Reserve | \$ | - | \$ | 187,703 | \$ | - | \$ | 187,703 | |
| Revenue | \$ | - | \$ | 188,992 | \$ | - | \$ | 188,992 | |
| Prepayment | \$ | - | \$ | 350 | \$ | - | \$ | 350 | |
| Construction | \$ | - | \$ | - | \$ | 30 | \$ | 30 | |
| Series 2024 | | | | | | | | | |
| Reserve | \$ | - | \$ | 954,186 | \$ | - | \$ | 954,186 | |
| Revenue | \$ | - | \$ | 379,226 | \$ | - | \$ | 379,226 | |
| Interest | \$ | - | \$ | 159 | \$ | - | \$ | 159 | |
| Prepayment | \$ | - | \$ | 304,217 | \$ | - | \$ | 304,217 | |
| Construction | \$ | - | \$ | - | \$ | 8,250 | \$ | 8,250 | |
| Total Assets | \$ | 107,801 | \$ | 2,014,833 | \$ | 595,777 | \$ | 2,718,411 | |
| Liabilities: | | | | | | | | | |
| Accounts Payable | \$ | 74,818 | \$ | _ | \$ | - | \$ | 74,818 | |
| Retainage Payable | \$ | - | \$ | - | \$ | 250,331 | \$ | 250,331 | |
| Total Liabilites | \$ | 74,818 | \$ | | \$ | 250,331 | \$ | 325,149 | |
| Fund Balance: | | | | | | | | | |
| Nonspendable: | | | | | | | | | |
| Prepaid Items | \$ | 17,127 | \$ | _ | \$ | - | \$ | 17,127 | |
| Restricted For: | , | , | • | | * | | • | , | |
| Debt Service - Series 2022 | \$ | - | \$ | 377,045 | \$ | - | \$ | 377,045 | |
| Debt Service - Series 2024 | \$ | - | \$ | 1,637,788 | \$ | - | \$ | 1,637,788 | |
| Capital Projects - Series 2022 | \$ | - | \$ | - | \$ | 30 | \$ | 30 | |
| Capital Projects - Series 2024 | \$ | - | \$ | - | \$ | 345,417 | \$ | 345,417 | |
| Unassigned | \$ | 15,856 | \$ | - | \$ | - | \$ | 15,856 | |
| Total Fund Balances | \$ | 32,983 | \$ | 2,014,833 | \$ | 345,447 | \$ | 2,393,263 | |
| Total Liabilities & Fund Balance | \$ | 107,801 | \$ | 2,014,833 | \$ | 595,777 | \$ | 2,718,411 | |

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

| | | Adopted | Prorated Budget | | | Actual | |
|--------------------------------------|-----------|---------|-----------------|---------|-----|------------|--------------|
| | Budget | | Thru 09/30/25 | | Thr | u 09/30/25 | Variance |
| Revenues: | | | | | | | |
| Assessments - On Roll | \$ | 290,479 | \$ | 290,479 | \$ | 291,153 | \$ 67- |
| Assessments - Direct | \$ | 30,000 | \$ | 30,000 | \$ | 30,000 | \$ |
| Developer Contributions | \$ | 153,441 | \$ | 153,441 | \$ | 150,000 | \$ (3,44 |
| Boundary Amendment Contributions | \$ | - | \$ | - | \$ | 27,337 | \$ 27,33 |
| Miscellaneous Income | \$ | - | \$ | - | \$ | 11,536 | \$ 11,53 |
| Total Revenues | \$ | 473,920 | \$ | 473,920 | \$ | 510,025 | \$ 36,10 |
| Expenditures: | | | | | | | |
| General & Administrative: | | | | | | | |
| Supervisors Fees | \$ | 12,000 | \$ | 12,000 | \$ | 4,200 | \$ 7,80 |
| FICA Expense | \$ | - | \$ | - | \$ | 260 | \$ (26 |
| Engineering | \$ | 15,000 | \$ | 15,000 | \$ | 16,543 | \$ (1,54 |
| Attorney | \$ | 25,000 | \$ | 25,000 | \$ | 17,782 | \$ 7,21 |
| Annual Audit | \$ | 4,000 | \$ | 4,000 | \$ | 4,750 | \$ (75 |
| Assessment Administration | \$ | 5,250 | \$ | 5,250 | \$ | 5,250 | \$ |
| Arbitrage | \$ | 450 | \$ | 450 | \$ | 900 | \$ (45 |
| Dissemination | \$ | 5,250 | \$ | 5,250 | \$ | 5,250 | \$ |
| Trustee Fees | \$ | 4,100 | \$ | 4,100 | \$ | 8,927 | \$ (4,82 |
| Management Fees | \$ | 37,500 | \$ | 37,500 | \$ | 37,500 | \$ |
| Information Technology | \$ | 1,890 | \$ | 1,890 | \$ | 1,890 | \$ |
| Website Maintenance | \$ | 1,260 | \$ | 1,260 | \$ | 1,260 | \$ |
| Postage & Delivery | \$ | 1,000 | \$ | 1,000 | \$ | 1,427 | \$ (42 |
| Insurance | \$ | 5,720 | \$ | 5,720 | \$ | 5,734 | \$ (1 |
| Printing | \$ | 1,000 | \$ | 1,000 | \$ | 4 | \$ 99 |
| Legal Advertising | \$ | 7,500 | \$ | 7,500 | \$ | 3,807 | \$ 3,69 |
| Contingency | \$ | 2,500 | \$ | 2,500 | \$ | 615 | \$ 1,88 |
| Office Supplies | \$ | 550 | \$ | 550 | \$ | 23 | \$ 52 |
| Boundary Amendment | \$ | - | \$ | - | \$ | 22,568 | \$ (22,56 |
| Dues, Licenses & Subscriptions | \$ | 175 | \$ | 175 | \$ | 175 | \$ |
| Total General & Administrative: | \$ | 130,145 | \$ | 130,145 | \$ | 138,865 | \$ (8,72 |
| Operation and Maintenance | | | | | | | |
| Field Expenditures | | | | | | | |
| Property Insurance | \$ | 15,000 | \$ | 15,000 | \$ | 7,970 | \$ 7,03 |
| Field Management | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ |
| Landscape Maintenance | \$ | 80,000 | \$ | 80,000 | \$ | 84,812 | \$ (4,81 |
| Landscape Replacement & Enhancements | \$ | 10,000 | \$ | 10,000 | \$ | 5,613 | \$ 4,38 |
| Lake Maintenance | \$ | 8,500 | \$ | 8,500 | \$ | 4,085 | \$ 4,41 |
| Streetlights | \$ | 50,000 | \$ | 50,000 | \$ | 14,732 | \$ 35,26 |
| Electric | \$ | 6,000 | \$ | 6,000 | \$ | 779 | \$ 5,22 |
| Water & Sewer | \$ | 5,000 | \$ | 5,000 | \$ | 79,792 | \$ (74,79 |
| Irrigation Repairs | \$ | 5,000 | \$ | 5,000 | \$ | 4,910 | \$ 9 |
| General Field Repairs & Maintenance | \$ | 12,500 | \$ | 12,500 | \$ | 6,915 | \$ 5,58 |
| Contingency | \$ | 5,500 | \$ | 5,500 | \$ | 2,052 | \$ 3,44 |
| | ototal \$ | | | | | | |

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

| | | Adopted | Proi | Prorated Budget | | Actual | |
|--------------------------------|-------------|---------|------|-----------------|----|------------|----------------|
| | | Budget | | Thru 09/30/25 | | u 09/30/25 | Variance |
| | | | | | | | |
| Amenity Expenditures | | | | | | | |
| Amenity Access Management | \$ | 10,000 | \$ | 10,000 | \$ | 10,660 | \$ (660) |
| Amenity-Electric | \$ | 14,400 | \$ | 14,400 | \$ | 18,336 | \$ (3,936) |
| Amenity-Water | \$ | 5,000 | \$ | 5,000 | \$ | 11,115 | \$ (6,115) |
| Internet | \$ | 3,000 | \$ | 3,000 | \$ | 2,224 | \$ 776 |
| Pest Control | \$ | 1,500 | \$ | 1,500 | \$ | 1,767 | \$ (267) |
| Janitorial Services | \$ | 18,500 | \$ | 18,500 | \$ | 22,245 | \$ (3,745) |
| Security Services | \$ | 30,000 | \$ | 30,000 | \$ | 40,586 | \$ (10,586) |
| Pool Maintenance | \$ | 27,000 | \$ | 27,000 | \$ | 34,200 | \$ (7,200) |
| Amenity Repairs & Maintenance | \$ | 12,500 | \$ | 12,500 | \$ | 8,098 | \$ 4,402 |
| Holiday Décor | \$ | 3,000 | \$ | 3,000 | \$ | - | \$ 3,000 |
| Amenity Contingency | \$ | 6,375 | \$ | 6,375 | \$ | 872 | \$ 5,503 |
| | Subtotal \$ | 131,275 | \$ | 131,275 | \$ | 150,103 | \$ (18,828) |
| Total O&M Expenditures: | \$ | 343,775 | \$ | 343,775 | \$ | 376,763 | \$ (32,988) |
| Total Expenditures | \$ | 473,920 | \$ | 473,920 | \$ | 515,627 | \$ (41,707) |
| Excess Revenues (Expenditures) | \$ | | | | \$ | (5,602) | |
| Fund Balance - Beginning | \$ | - | | | \$ | 38,585 | |
| Fund Balance - Ending | \$ | - | | | \$ | 32,983 | |

Community Development District

Debt Service Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

| | Adopted | | Prorated Budget | | Actual | | | |
|--------------------------------|---------|---------|-----------------|---------|---------------|---------|----------|---------|
| | Budget | | Thru 09/30/25 | | Thru 09/30/25 | | Variance | |
| Revenues: | | | | | | | | |
| Assessments | \$ | 377,681 | \$ | 377,681 | \$ | 375,551 | \$ | (2,130) |
| Interest | \$ | 8,513 | \$ | 8,513 | \$ | 15,594 | \$ | 7,081 |
| Total Revenues | \$ | 386,194 | \$ | 386,194 | \$ | 391,145 | \$ | 4,951 |
| Expenditures: | | | | | | | | |
| Interest Expense 11/1 | \$ | 140,331 | \$ | 140,331 | \$ | 139,194 | \$ | 1,138 |
| Principal Expense 5/1 | \$ | 95,000 | \$ | 95,000 | \$ | 95,000 | \$ | - |
| Interest Expense 5/1 | \$ | 140,331 | \$ | 140,331 | \$ | 139,194 | \$ | 1,138 |
| Total Expenditures | \$ | 375,663 | \$ | 375,663 | \$ | 373,388 | \$ | 2,275 |
| Excess Revenues (Expenditures) | \$ | 10,531 | | | \$ | 17,757 | | |
| Fund Balance - Beginning | \$ | 168,730 | | | \$ | 359,288 | | |
| Fund Balance - Ending | \$ | 179,261 | | | \$ | 377,045 | | |

Community Development District

Debt Service Fund - Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

| | Adopted | | Prorated Budget | | | Actual | |
|--------------------------------------|---------|-----|-----------------|---------|----|-------------|-----------------|
| | Bud | get | Thru 0 | 9/30/25 | Th | ru 09/30/25 | Variance |
| Revenues: | | | | | | | |
| Assessments - Direct | \$ | - | \$ | - | \$ | 954,186 | \$ 954,186 |
| Assessments - Prepayments | \$ | - | \$ | - | \$ | 303,098 | \$ 303,098 |
| Interest | \$ | - | \$ | - | \$ | 42,127 | \$ 42,127 |
| Total Revenues | \$ | - | \$ | - | \$ | 1,299,412 | \$ 1,299,412 |
| Expenditures: | | | | | | | |
| Interest Expense 11/1 | \$ | - | \$ | - | \$ | 172,540 | \$ (172,540) |
| Principal Expense 5/1 | \$ | - | \$ | - | \$ | 200,000 | \$ (200,000) |
| Interest Expense 5/1 | \$ | - | \$ | - | \$ | 378,746 | \$ (378,746) |
| Total Expenditures | \$ | - | \$ | - | \$ | 751,286 | \$ (751,286) |
| Other Financing Sources: | | | | | | | |
| Transfer In/(Out) | \$ | - | \$ | - | \$ | (37,582) | \$ 37,582 |
| Total Other Financing Sources (Uses) | \$ | - | \$ | - | \$ | (37,582) | \$ 37,582 |
| Excess Revenues (Expenditures) | \$ | - | | | \$ | 510,544 | |
| Fund Balance - Beginning | \$ | - | | | \$ | 1,127,243 | |
| Fund Balance - Ending | \$ | - | | | \$ | 1,637,788 | |

Community Development District

Capital Projects Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

| | Adop | ted | Prorate | Prorated Budget | | Actual | | |
|--------------------------------------|------|-----|---------------|-----------------|--------------|--------|----|----------|
| | Bud | get | Thru 09/30/25 | | Thru 09/30/2 | | 1 | Variance |
| Revenues: | | | | | | | | |
| Developer Contributions | \$ | _ | \$ | - | \$ | 21,600 | \$ | 21,600 |
| Interest | \$ | - | \$ | - | \$ | 1 | \$ | 1 |
| Total Revenues | \$ | - | \$ | - | \$ | 21,602 | \$ | 21,602 |
| Expenditures: | | | | | | | | |
| Other Current Charges | \$ | - | \$ | - | \$ | 972 | \$ | (972) |
| Capital Outlay-Construction | \$ | - | \$ | - | \$ | 20,564 | \$ | (20,564) |
| Total Expenditures | \$ | | \$ | - | \$ | 21,536 | \$ | (21,536) |
| Other Financing Sources: | | | | | | | | |
| Transfer In/(Out) | \$ | - | \$ | - | \$ | (821) | \$ | 821 |
| Total Other Financing Sources (Uses) | \$ | - | \$ | - | \$ | (821) | \$ | 821 |
| Excess Revenues (Expenditures) | \$ | - | | | \$ | (756) | | |
| Fund Balance - Beginning | \$ | - | | | \$ | 785 | | |
| Fund Balance - Ending | \$ | - | | | \$ | 30 | | |

Community Development District

Capital Projects Fund - Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

| | Adop | Adopted Prorated Budget | | ed Budget | | Actual | |
|--------------------------------------|--------|-------------------------|--------|---------------|----|-------------|-------------------|
| | Budget | | Thru 0 | Thru 09/30/25 | | ru 09/30/25 | Variance |
| Revenues: | | | | | | | |
| Assessments - Prepayments | \$ | - | \$ | - | \$ | 553,345 | \$ 553,345 |
| Developer Contributions | \$ | - | \$ | = | \$ | 2,899,300 | \$ 2,899,300 |
| Interest | \$ | - | \$ | - | \$ | 42,117 | \$ 42,117 |
| Total Revenues | \$ | - | \$ | - | \$ | 3,494,763 | \$ 3,494,763 |
| Expenditures: | | | | | | | |
| Capital Outlay-Construction | \$ | - | \$ | - | \$ | 5,227,612 | \$ (5,227,612) |
| Total Expenditures | \$ | - | \$ | - | \$ | 5,227,612 | \$ (5,227,612) |
| Other Financing Sources: | | | | | | | |
| Transfer In/(Out) | \$ | - | \$ | - | \$ | 39,153 | \$ 39,153 |
| Total Other Financing Sources (Uses) | \$ | - | \$ | - | \$ | 39,153 | \$ 39,153 |
| Excess Revenues (Expenditures) | \$ | - | | | \$ | (1,693,697) | |
| Fund Balance - Beginning | \$ | - | | | \$ | 2,039,114 | |
| Fund Balance - Ending | \$ | - | | | \$ | 345,417 | |

Crossings Community Development District

Month to Month

| | Oct | Nov | Dec | Jan | Feb | March | April | May | June | July | Aug | Sept | Total |
|----------------------------------|-----------------|--------------|------------|----------|-------------|----------|-----------|-----------|-------------|-----------|-----------|-----------|---------|
| Revenues: | | | | | | | | | | | | | |
| Assessments - On Roll | \$ - \$ | 42,595.83 \$ | 244,890 \$ | 1,391 \$ | 1,109.44 \$ | - \$ | - \$ | - \$ | 1,166.05 \$ | - \$ | - \$ | - \$ | 291,153 |
| Assessments - Direct | \$ 15,000 \$ | - \$ | - \$ | 7,500 \$ | - \$ | - \$ | - \$ | 7,500 \$ | - \$ | - \$ | - \$ | - \$ | 30,000 |
| Developer Contributions | \$ - \$ | 25,000 \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 25,000 \$ | 50,000 \$ | 50,000 \$ | 150,000 |
| Miscellan eous Income | \$ - \$ | - \$ | 10,256 \$ | - \$ | - \$ | - \$ | 500 \$ | 500 \$ | 530 \$ | (250) \$ | - \$ | - \$ | 11,536 |
| Boundary Amendment Contributions | \$ - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 13,571 \$ | - \$ | 8,997 \$ | 4,769 \$ | 27,337 |
| Total Revenues | \$ 15,000 \$ | 67,596 \$ | 255,147 \$ | 8,891 \$ | 1,109 \$ | - \$ | 500 \$ | 8,000 \$ | 1,696 \$ | 24,750 \$ | 50,000 \$ | 50,000 \$ | 510,025 |
| Expenditures: | | | | | | | | | | | | | |
| General & Administrative: | | | | | | | | | | | | | |
| Supervisor Fees | \$ - \$ | 800 \$ | - \$ | - \$ | - \$ | 600 \$ | - \$ | 1,000 \$ | 800 \$ | - \$ | 1,000 \$ | - \$ | 4,200 |
| FICA Expense | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 46 \$ | - \$ | 77 \$ | 61 \$ | - \$ | 77 \$ | - \$ | 260 |
| Engineering | \$ - \$ | 180 \$ | - \$ | 2,775 \$ | - \$ | 348 \$ | 1,478 \$ | 960 \$ | 3,958 \$ | - \$ | 4,653 \$ | 2,193 \$ | 16,543 |
| Attorney | \$ 709 \$ | 2,316 \$ | 344 \$ | 255 \$ | 412 \$ | 1,056 \$ | 1,738 \$ | 1,526 \$ | 5,334 \$ | 1,099 \$ | 1,731 \$ | 1,264 \$ | 17,782 |
| Annual Audit | \$ - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 4,750 \$ | - \$ | - \$ | - \$ | 4,750 |
| Assessment Administration | \$ 5,250 \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 5,250 |
| Arbitrage | \$ - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 900 \$ | - \$ | 900 |
| Dissemination | \$ 438 \$ | 438 \$ | 438 \$ | 438 \$ | 438 \$ | 438 \$ | 438 \$ | 438 \$ | 438 \$ | 438 \$ | 438 \$ | 438 \$ | 5,250 |
| Trustee Fees | \$ - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 4,031 \$ | - \$ | 4,896 \$ | - \$ | 8,927 |
| Management Fees | \$ 3,125 \$ | 3,125 \$ | 3,125 \$ | 3,125 \$ | 3,125 \$ | 3,125 \$ | 3,125 \$ | 3,125 \$ | 3,125 \$ | 3,125 \$ | 3,125 \$ | 3,125 \$ | 37,500 |
| Information Technology | \$ 158 \$ | 158 \$ | 158 \$ | 158 \$ | 158 \$ | 158 \$ | 158 \$ | 158 \$ | 158 \$ | 158 \$ | 158 \$ | 158 \$ | 1,890 |
| Website Maintenance | \$ 105 \$ | 105 \$ | 105 \$ | 105 \$ | 105 \$ | 105 \$ | 105 \$ | 105 \$ | 105 \$ | 105 \$ | 105 \$ | 105 \$ | 1,260 |
| Postage & Delivery | \$ 270 \$ | 17 \$ | 102 \$ | 159 \$ | 159 \$ | 117 \$ | 25 \$ | 179 \$ | 168 \$ | 111 \$ | 88 \$ | 34 \$ | 1,427 |
| Insurance | \$ 5,408 \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 326 \$ | 5,734 |
| Printing & Binding | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 4 \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 4 |
| Legal Advertising | \$ 291 \$ | - \$ | - \$ | - \$ | 78 \$ | - \$ | 77 \$ | 77 \$ | - \$ | 2,818 \$ | - \$ | 467 \$ | 3,807 |
| Contingency | \$ 41 \$ | 44 \$ | 40 \$ | 41 \$ | 44 \$ | 44 \$ | 44 \$ | 242 \$ | 44 \$ | - \$ | - \$ | 32 \$ | 615 |
| Boundary Amendment | \$ 1,280 \$ | 290 \$ | - \$ | 2,848 \$ | - \$ | - \$ | 5,569 \$ | 8,002 \$ | 4,580 \$ | - \$ | - \$ | - \$ | 22,568 |
| Office Supplies | \$ 1 \$ | 1 \$ | 3 \$ | 1 \$ | 1 \$ | 1 \$ | 3 \$ | 3 \$ | 1 \$ | 4 \$ | 1 \$ | 4 \$ | 23 |
| Dues, Licenses & Subscriptions | \$ 175 \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 175 |
| Total General & Administrative: | \$ 17,249 \$ | 7,472 \$ | 4,315 \$ | 9,903 \$ | 4,519 \$ | 6,040 \$ | 12,757 \$ | 15,890 \$ | 27,552 \$ | 7,855 \$ | 17,169 \$ | 8,144 \$ | 138,865 |

Crossings Community Development District

Month to Month

| | | Oct | Nov | Dec | Jan | Feb | March | April | May | June | July | Aug | Sept | Total |
|-------------------------------------|-------------|-------------|-----------------|------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------|------------------|-----------|---------|
| Operation and Maintenance | | | | | | | | | | | | | | |
| Field Expenses | | | | | | | | | | | | | | |
| Property Insurance | \$ | 7,970 \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 7,970 |
| Field Management | \$ | 1,250 \$ | 1,250 \$ | 1,250 \$ | 1,250 \$ | 1,250 \$ | 1,250 \$ | 1,250 \$ | 1,250 \$ | 1,250 \$ | 1,250 \$ | 1,250 \$ | 1,250 \$ | 15,000 |
| Landscape Maintenance | \$ | 5,100 \$ | 5,100 \$ | 5,100 \$ | 5,100 \$ | 5,100 \$ | 5,100 \$ | 10,400 \$ | 6,900 \$ | 6,900 \$ | 10,004 \$ | 10,004 \$ | 10,004 \$ | 84,812 |
| Landscape Replacement & Enhanceme | ents \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 5,613 \$ | - \$ | - \$ | - \$ | 5,613 |
| Lake Maintenance | \$ | 325 \$ | 650 \$ | - \$ | 325 \$ | 325 \$ | 325 \$ | 325 \$ | 325 \$ | 510 \$ | 325 \$ | 325 \$ | 325 \$ | 4,085 |
| Streetlights | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 7,366 \$ | 7,366 \$ | 14,732 |
| Electric | \$ | - \$ | - \$ | 27 \$ | 28 \$ | 38 \$ | 41 \$ | 41 \$ | 44 \$ | 41 \$ | 41 \$ | 43 \$ | 435 \$ | 779 |
| Water & Sewer | \$ | 5,722 \$ | 4,788 \$ | 3,922 \$ | 5,414 \$ | 4,504 \$ | 3,311 \$ | 3,469 \$ | 7,505 \$ | 8,756 \$ | 8,526 \$ | 20,181 \$ | 3,694 \$ | 79,792 |
| Irrigation Repairs | \$ | 346 \$ | - \$ | 342 \$ | 298 \$ | 795 \$ | 1,260 \$ | 1,465 \$ | - \$ | 403 \$ | - \$ | - \$ | - \$ | 4,910 |
| General Field Repairs & Maintenance | \$ | - \$ | - \$ | 185 \$ | - \$ | - \$ | 1,545 \$ | 205 \$ | - \$ | 230 \$ | - \$ | 1,759 \$ | 2,991 \$ | 6,915 |
| Contingency | \$ | 49 \$ | - \$ | - \$ | 186 \$ | - \$ | 185 \$ | - \$ | 1,632 \$ | - \$ | - \$ | - \$ | - \$ | 2,052 |
| | Subtotal \$ | 20,762 \$ | 11,788 \$ | 10,826 \$ | 12,602 \$ | 12,012 \$ | 13,016 \$ | 17,155 \$ | 17,656 \$ | 23,703 \$ | 20,147 \$ | 40,928 \$ | 26,065 \$ | 226,659 |
| | | | | | | | | | | | | | | |
| Amenity Expenses | | | | | | | | | | | | | | |
| Amenity Access Management | \$ | 833 \$ | 833 \$ | 833 \$ | 833 \$ | 833 \$ | 833 \$ | 833 \$ | 833 \$ | 833 \$ | 1,053 \$ | 1,053 \$ | 1,053 \$ | 10,660 |
| Amenity - Eletric | \$ | 1,333 \$ | 1,122 \$ | 909 \$ | 1,123 \$ | 1,252 \$ | 1,275 \$ | 1,206 \$ | 1,437 \$ | 1,275 \$ | 1,235 \$ | 1,278 \$ | 4,891 \$ | 18,336 |
| Amenity - Water | \$ | 1,384 \$ | 2,217 \$ | 1,169 \$ | 1,261 \$ | 2,369 \$ | 398 \$ | 540 \$ | 788 \$ | - \$ | - \$ | 11 \$ | 978 \$ | 11,115 |
| Amenity - Insurance | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - |
| Playground Lease | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - |
| Internet | \$ | 185 \$ | 185 \$ | 185 \$ | 185 \$ | 185 \$ | 185 \$ | 185 \$ | 185 \$ | 185 \$ | 185 \$ | 185 \$ | 185 \$ | 2,224 |
| Pest Control | \$ | 95 \$ | 95 \$ | - \$ | 95 \$ | 95 \$ | 347 \$ | 95 \$ | 95 \$ | 347 \$ | 95 \$ | 95 \$ | 313 \$ | 1,767 |
| Janitorial Services | \$ | 1,300 \$ | 1,300 \$ | 1,350 \$ | 1,330 \$ | 1,350 \$ | 1,420 \$ | 1,365 \$ | 2,345 \$ | 2,415 \$ | 2,370 \$ | 2,600 \$ | 3,100 \$ | 22,245 |
| Security Services | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 1,342 \$ | 13,441 \$ | 11,270 \$ | 7,938 \$ | 6,261 \$ | 335 \$ | 40,586 |
| Pool Maintenance | \$ | 2,550 \$ | 2,100 \$ | 2,385 \$ | 2,520 \$ | 2,100 \$ | 2,100 \$ | 2,850 \$ | 2,850 \$ | 2,500 \$ | 7,175 \$ | 2,500 \$ | 2,570 \$ | 34,200 |
| Amenity Repairs & Maintenance | \$ | 615 \$ | 1,573 \$ | - \$ | 448 \$ | 1,623 \$ | 28 \$ | 1,023 \$ | - \$ | 755 \$ | - \$ | 1,074 \$ | 959 \$ | 8,098 |
| Holiday Décor | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - |
| Amenity Contingency | \$ | - \$ | 206 \$ | 53 \$ | - \$ | - \$ | - \$ | - \$ | 405 \$ | 99 \$ | - \$ | 109 \$ | - \$ | 872 |
| | Subtotal \$ | 8,295 \$ | 9,632 \$ | 6,884 \$ | 7,795 \$ | 9,808 \$ | 6,586 \$ | 9,439 \$ | 22,380 \$ | 19,680 \$ | 20,051 \$ | 15,167 \$ | 14,385 \$ | 150,103 |
| Total O&M Expenses: | \$ | 29.058 \$ | 21.420 \$ | 17,710 \$ | 20.397 \$ | 21,820 \$ | 19,602 \$ | 26.593 \$ | 40,036 \$ | 43,383 \$ | 40.198 \$ | 56,096 \$ | 40,450 \$ | 376,763 |
| Actua Curi Expenses. | Ą | 27,030 ¢ | 21,120 9 | 17,710 \$ | 20,077 | 21,020 \$ | 17,002 \$ | 20,075 \$ | 10,030 \$ | 15,505 ¢ | 10,170 \$ | 20,070 \$ | 10,150 \$ | 370,703 |
| Total Expenditures | \$ | 46,307 \$ | 28,892 \$ | 22,025 \$ | 30,300 \$ | 26,339 \$ | 25,642 \$ | 39,351 \$ | 55,926 \$ | 70,935 \$ | 48,053 \$ | 73,265 \$ | 48,594 \$ | 515,627 |
| Excess Revenues (Expenditures) | \$ | (31,307) \$ | 38,704 \$ | 233,122 \$ | (21,409) \$ | (25,230) \$ | (25,642) \$ | (38,851) \$ | (47,926) \$ | (69,239) \$ | (23,303) \$ | (23,265) \$ | 1,406 \$ | (5,602) |
| Excess revenues (Expenditures) | | (31,307) 4 | 30,701 4 | 203,122 ¥ | (21,10) | (23,230) · \$ | (23,012) | (80,031) \$ | (17,720) | (0),23) | (23,303) | (23,203) 4 | - 1,100 ψ | (3,002) |

CROSSINGS CDD

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2025

ON ROLL ASSESSMENTS

Gross Assessments \$ 309,020.00 \$ 398,598.20 \$ 707,618.20 Net Assessments \$ 290,478.80 \$ 374,682.31 \$ 665,161.11

| | | | | | | | 43.67% | 56.33% | 100.00% |
|----------|--------------|---------------|------------------|----------------|----------|---------------|---------------|-------------------|---------------|
| Date | Distribution | Gross Amount | Discount/Penalty | Commission | Interest | Net Receipts | General Fund | 2022 Debt Service | Total |
| 11/21/24 | ACH | \$103,677.01 | (\$4,147.15) | (\$1,990.60) | \$0.00 | \$97,539.26 | \$42,595.83 | \$54,943.43 | \$97,539.26 |
| 12/11/24 | ACH | \$474,775.30 | (\$18,611.50) | (\$9,495.49) | \$0.00 | \$446,668.31 | \$195,062.03 | \$251,606.28 | \$446,668.31 |
| 12/20/24 | ACH | \$121,230.17 | (\$4,704.79) | (\$2,424.61) | \$0.00 | \$114,100.77 | \$49,828.31 | \$64,272.46 | \$114,100.77 |
| 01/07/25 | ACH | \$2,645.24 | (\$77.76) | (\$52.91) | \$0.00 | \$2,514.57 | \$1,098.12 | \$1,416.45 | \$2,514.57 |
| 01/28/25 | ACH | \$0.00 | \$0.00 | \$0.00 | \$670.44 | \$670.44 | \$292.78 | \$377.66 | \$670.44 |
| 02/07/25 | ACH | \$2.645.24 | (\$51.85) | (\$52.91) | \$0.00 | \$2.540.48 | \$1.109.44 | \$1.431.04 | \$2.540.48 |
| 06/09/25 | ACH | \$2,645.24 | \$79.36 | (\$54.49) | \$0.00 | \$2,670.11 | \$1,166.05 | \$1,504.06 | \$2,670.11 |
| | TOTAL | \$ 707.618.20 | \$ (27.513.69) | (14.071.01) \$ | 670.44 | \$ 666.703.94 | \$ 291.152.56 | \$ 375.551.38 | \$ 666.703.94 |

| 100 |)% | Net Percent Collected |
|-----|----|-------------------------------------|
| | 0 | Balance Remaining to Collect |

DIRECT BILL ASSESSMENTS

| Land South Equiti 2025-01 | es LLC | | Net Assessments | \$ | 984,186.48 | \$ 30,000.00 | \$ 954,186.48 | | | | |
|------------------------------|---------|--------|-----------------|----|-------------|-----------------|------------------|----|-------------|------|-----------------|
| Date | Due | Check | Net | Ar | nount | General | Series 2024 | A | mt Received | A | Amt Received |
| Received | Date | Number | Assessed | Re | eceived | Fund | Debt | G | eneral Fund | Debt | Svc Series 2024 |
| 10/8/24 | 10/1/24 | 72652 | \$15,000.00 | | \$15,000.00 | \$15,000.00 | \$0.00 | | \$15,000.00 | | \$0.00 |
| 1/23/25 | 2/1/25 | 13271 | \$7,500.00 | | \$7,500.00 | \$7,500.00 | \$0.00 | | \$7,500.00 | | \$0.00 |
| 3/27/25 | 3/15/25 | 14825 | \$580,190.23 | \$ | 580,190.23 | \$0.00 | \$580,190.23 | | \$0.00 | | \$580,190.23 |
| 5/7/25 | 5/1/25 | 16382 | \$7,500.00 | | \$7,500.00 | \$7,500.00 | \$0.00 | | \$0.00 | | \$0.00 |
| 9/17/25 | 9/15/25 | Wire | \$373,996.25 | \$ | 373,996.25 | \$0.00 | \$373,996.25 | | \$0.00 | | \$373,996.25 |
| | | | \$ 984,186.48 | \$ | 984,186.48 | \$ 30,000.00 | \$ 954,186.48 | \$ | 22,500.00 | \$ | 954,186.48 |

Community Development District

Long Term Debt Report

Series 2022, Special Assessment Bonds

Interest Rates: 4.250%, 4.750%, 5.000%, 5.125%

Maturity Date: 5/1/2052

Reserve Fund Definition 50% of Maximum Annual Debt Service

Reserve Fund Requirement \$187,703 Reserve Fund Balance \$187,703

 Bonds Outstanding - 06/23/22
 \$5,800,000

 Principal Payment - 5/1/23
 (\$90,000)

 Special Call - 11/1/23
 (\$45,000)

 Principal Payment - 5/1/24
 (\$95,000)

 Principal Payment - 5/1/25
 (\$95,000)

Current Bonds Outstanding \$5,475,000

Series 2024, Special Assessment Bonds

Interest Rates: 4.750%, 5.350%, 5.600%

Maturity Date: 5/1/2054

Reserve Fund Definition 50% of Maximum Annual Debt Service

Reserve Fund Requirement \$954,186 Reserve Fund Balance \$954,186

Bonds Outstanding - 08/09/2024 \$14,000,000 Principal Payment - 5/1/25 (\$200,000)

Current Bonds Outstanding \$13,800,000