Crossings
Community Development District

Meeting Agenda

August 6, 2026

AGENDA

Crossings

Community Development District

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

July 30, 2026

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, August 6, 2026** at **9:15 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. Approval of Minutes of the May 7, 2026 Board of Supervisors Meeting
4. Public Hearings
   A. Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget
      i. Consideration of Resolution 2026-08 Adopting the District's Fiscal Year 2026/2027 Budget and Appropriating Funds (*Option A and Option B provided for review*)
   B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
      i. Consideration of Resolution 2026-09 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Resolution 2026-10 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2026/2027
6. Consideration of Resolution 2026-11 Designating a Date, Time, and Location for a Landowners' Meeting and Election (Thursday, November 5, 2026—Regular Meeting Date) (Seat #1, Seat #2 & Seat #3)
7. Consideration of Resolution 2026-12 Setting a Public Hearing on the Adoption of Parking & Towing Policies for the District
8. Ratification of Addendum to Pool Maintenance Services Agreement for Temporary Fuel Surcharge
9. Ratification of License Agreement for Events with Crossings Neighborhood Association (HOA)
10. Ratification of Second Amendment to Landscape and Irrigation Maintenance Services Agreement
11. Presentation of Fiscal Year 2025 Audit Report and Letter from Auditor
12. Goals and Objectives

    A. Adoption of Fiscal Year 2027 Goals & Objectives
    B. Review of Approved Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute Final Form

13. Staff Reports
    A. Attorney
    B. Engineer
        i. Presentation of 2026 Annual District Engineer's Report
    C. Field Manager's Report (*to be provided under separate cover*)
        i. Consideration of Proposal for Fence Repair (*to be provided under separate cover*)
        ii. Consideration of Proposal for Pool Deck Landscaping (*to be provided under separate cover*)
        iii. Consideration of Proposals for Lighting at Amenity Center (*to be provided under separate cover*)
    D. District Manager's Report
        i. Approval of Check Register
        ii. Balance Sheet & Income Statement
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**, **May 7, 2026** at 9:15 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
Chace Arrington *by Zoom*	District Engineer, Dewberry
Rey Malave *by Zoom*	District Engineer, Dewberry
Joey Duncan *by Zoom*	District Engineer, Dewberry
Ashley Hilyard	Field Manager, GMS
Jarrett Wright	Field Manager, GMS

The following is a summary of the discussions and actions taken at the May 7, 2026 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 9:18 a.m. Four Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS **Public Comment Period**

Ms. Burns opened the public comment period and explained that comments on agenda items would be taken first, while non-agenda comments would be heard at the end of the meeting. She asked everyone to keep comments to three minutes. There being no comments, the next item followed.

THIRD ORDER OF BUSINESS **Approval of Minutes of the March 5, 2026 Board of Supervisors Meeting**

Ms. Burns presented the minutes of the March 5, 2026, Board of Supervisors meeting and asked for any comments, corrections, or changes. The Board had no changes to the minutes.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, the Minutes of the March 5, 2026, Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2026-07 Approving the Proposed Fiscal Year 2026/2027 Budget (Suggested Date: August 6, 2026), Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2026/2027 Budget and the Imposition of Operations and Maintenance Assessments**

Ms. Burns reviewed Resolution 2026-07, which kicked off the FY2027 budget process and set the preliminary assessment cap for the District. She explained that the current year budget included about $96,000 in developer contributions to help offset resident assessments, but that contribution would not continue next year, making an increase necessary. Another major factor driving the increase was expanded security staffing due to ongoing issues with vandalism, behavior problems, and concerns at the amenity center. Ms. Burns walked through several budget adjustments, including lower property insurance costs, higher streetlight expenses, reduced water and sewer projections, increased repairs and maintenance for damage around the community, higher janitorial costs, and increased amenity water usage. Security funding was proposed to increase from about $48,000 to $92,000 to allow for daily staffing at the amenity facility. The proposed annual assessment increases were reviewed for each product type, with single-family homes seeing the largest increase. Management also explained that because the proposed assessments exceeded the prior notice amount, mailed notices would need to be sent to residents ahead of the public hearing. The Board discussed the proposed public hearing date of August 6, 2026 at the Holiday Inn Celebration, noting the larger venue was chosen because management expected a higher resident turnout after the mailed notices went out. After confirming that enough Supervisors would be available, the Board approved the resolution and public hearing date.

> On MOTION by Mr. Walsh. seconded by Mr. Andrade, Fiscal Year 2026/27 Budget Declaring Special Assessments and Setting the Public Hearings on the Adoption of the Fiscal Year 2026-2027 Budget and the Imposition of Operations and Maintenance Assessments on August 6, 2026, was approved.

FIFTH ORDER OF BUSINESS **Discussion Regarding ROW Maintenance**

Ms. Burns stated that the Board had discussed the ongoing maintenance of right-of-way areas throughout the community. She explained that the CDD had originally been maintaining many of those areas during construction, while the HOA already handled the townhome sections as part of their lot maintenance responsibilities. After reviewing the HOA documents, it was confirmed that homeowners were actually responsible for maintaining the area between the sidewalk and curb for their individual lots. Board members agreed the CDD should continue maintaining only the main boulevard areas because they served as the entrance and overall appearance of the community, but they did not want the District maintaining every residential right-of-way area moving forward. Ms. Burns noted that landscape costs should drop significantly once those areas were removed from the contract, and they had also received complaints from residents who preferred to maintain the areas themselves. The Board discussed timing for notifying residents and agreed to send a mailed notice with a map showing which areas the CDD would continue maintaining and which areas would become homeowner responsibilities. They decided the change would become effective July 1st to give residents enough notice. Ms. Burns also confirmed the HOA was aware of the plan and prepared to enforce maintenance requirements if homeowners failed to maintain those areas. The Board approved a motion to send the notices informing residents that, except for the boulevard areas, right-of-way maintenance between the sidewalk and curb would become the responsibility of the homeowners beginning July 1st.

> On MOTION by Mr. Andrade, seconded by Mr. Walsh, with all in favor, the Discussion Regarding ROW Maintenance was approved.

SIXTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Collins stated that their annual financial disclosure forms would be due before July 1st and said they would receive an email from the Commission on Ethics with instructions and a link to complete the filing online. He updated the Board on the boundary amendment, explaining that Osceola County had been heavily delaying CDD petitions and appeared to have informally paused processing them while changing its review procedures. He said the county had recently resumed reviews but could not provide a timeline for a public hearing or say where the District was in the queue. Mr. Collins noted that the District still needed the amendment completed by October 1st and did not expect that deadline to be an issue. A Board member clarified that the amendment would remove everything except 13 lots, and Mr. Collins said that was his current understanding based on information from the county.

B. Engineer

Mr. Duncan and Mr. Arrington reminded the Board that the District would need to complete the required five-year water management District study during the FY2027 budget year. Mr. Duncan explained the study includes a 20-year projection for future maintenance costs and said updating the existing report would likely cost around $5,000 to $6,000 if the District had completed the last one. He noted that starting from scratch would cost a few thousand more because the full 20-year report would need to be redone. He said updating the report was cheaper since they would only need to add the next five years and verify the first 15 years already completed. The discussion was just meant as a heads-up for future budget planning, and the Board had no questions afterward.

C. Field Manager's Report

i. Consideration of Proposals for Landscaping Services

Ms. Hilyard gave the field manager's update and said the broken card reader at the soccer field gate had been fixed. She reported that someone had ripped the card reader and toilet paper holder off the wall in the women's restroom at the amenity center, but both were already being repaired and replaced. A missing fence post on the pool deck had also been replaced, which the fence company handled as a courtesy. Ms. Hilyard said landscaping, aquatics, and janitorial services were all continuing without any issues, and she noted that landscaping enhancement proposals had been received and would be reviewed next.

a) Proposal to Replace Plants Affected by Freeze Damage

The Board reviewed a proposal to replace plants around the community that had been damaged by the freeze and were not recovering. The affected plants were located throughout the amenity area, entrance monument, and middle entrance island, and the proposal also included mulch and irrigation adjustments. Prince submitted a proposal for $4,050, and staff confirmed there was enough room in the budget for the replacements.

On MOTION by Mr. Andrade, seconded by Mr. Walsh, with all in favor, Proposal to Replace Plants Affected by Freeze Damage, was approved.

b) Proposal to Replace Dead Palm Tree in Pool Area

Ms. Hilyard discussed a dead Sylvester palm on the pool deck that had been struggling even before the freeze and never recovered despite treatment attempts. She recommended replacing it because removing just one palm would make the area look uneven and unsymmetrical. The replacement cost was proposed at $2,605. Board members talked through concerns that a new Sylvester palm could end up with the same damage because of the wind direction and chlorine exposure from the nearby pool feature. Ms. Hilyard explained that cheaper alternatives like sable or ribbon palms could be used, but the appearance would be different. They also discussed other options, including removing both palm beds entirely and replacing them with pavers or smaller plant beds. In the end, the Board decided to table the proposal and asked for pricing and ideas for removing the other palm be bright to the next meeting.

c) Proposal to Replace Dead Trees Along Verge Area

Ms. Hilyard stated that the Board had discussed a proposal to replace failed trees throughout the community's verge and right-of-way areas for about $21,354. She explained that many of the trees, including oaks and elms, had struggled since they were originally installed and were not expected to recover. Board members questioned whether the CDD should even be responsible for the replacements since the areas were technically part of resident lots and tied to homeowner irrigation systems. There was also discussion about whether the trees had originally been installed by the builders instead of the CDD. The Board wanted more information on what caused the failures, including whether irrigation, soil conditions, fertilizer, or poor installation practices were to blame. Ms. Hilyard agreed to gather additional details from the landscaper, including a report, possible soil testing, and a map showing the affected addresses. The Board decided to table the proposal for now and noted that any townhome-related trees would likely be referred to the HOA since those areas were maintained by the HOA.

ii. Consideration of Proposal for Amenity Fence Replacement

Ms. Hilyard presented an informational proposal for possibly replacing the black fences around the pool deck and playground sometime next year. She explained the current fencing material was fairly easy to damage, which was causing recurring issues with people breaking sections of it. The proposal was to install a sturdier commercial-grade fence while keeping the same overall look. The existing gates would stay since there had not been any problems with them. The total cost for replacing both fence areas was $35,340. Ms. Hilyard said she hoped increased security presence might help avoid needing the replacement but wanted the Board to know the option was available. The Board also briefly discussed the soccer field chain-link fence, which maintenance crews had recently repaired and adjusted so the gates would swing closed automatically again. No additional questions or field issues were raised.

D. District Manager's Report

i. Approval of Check Register

Ms. Burns stated that the Board had reviewed the check register for February 1 through March 31 totaling $82,329.93. She asked if there were any questions on the invoices, but none were asked. The Board approved the check register unanimously.

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

ii. Balance Sheet & Income Statement

Ms. Burns stated that the financial statements were also reviewed, and since there were no questions, no further action was needed

iii. Presentation of Number of Registered Voters – 337

Ms. Burns stated that the annual requirement to determine the number of registered voters within the community as of April 15 and explained that it is used to track when Board seats transition from landowner-elected to resident-elected under Florida law. The Board was informed that the District had already surpassed the 250 registered voter threshold but had not yet reached the six-year requirement. Ms. Burns explained that once the District reaches six years, two seats will transition to resident-elected positions following the next landowner election.

iv. Reminder to Board Members to File Form 1's by the July 1, 2026 Deadline

Ms. Burns noted that the Form 1 reminder had already been discussed earlier in the meeting with the deadline being July 1 2026.

SEVENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS Supervisors Requests and Audience Comments

Ms. Burns opened the meeting for final public comments, reminded everyone to keep remarks to three minutes and state their name for the record.

Mr. Brendan Spooner stated that he had lost confidence in the Board and felt the meeting time and location made it difficult for residents to attend. He also spoke about the recent assault on a pool security guard and said better fencing and stronger security measures could have helped prevent it. He noted the pool fence had been damaged for months and said people were still able to squeeze through it. He shared that homeowners recently met with the Osceola County Sheriff's Office, which recommended considering armed security, along with additional lighting, cameras, and clearer signage around the amenities. Mr. Spooner suggested posting the amenity rules and operating hours at each entrance so security staff and law enforcement would have clearer support when enforcing rules. He also raised concerns about the current camera systems and said higher-quality technology was available that could better identify people entering the area.

Ms. Daniella Alvarez said she drove an hour to attend the meeting because she was worried about the recent vandalism and teenager activity in the community, especially with a young child at home. She agreed with earlier comments about improving security and shared that the sheriff had recommended installing very bright lighting around the pool area at night to help deter trespassing. She also supported adding better camera coverage, stronger enforcement of amenity rules, clearer trespassing policies, and improving maintenance and cleanliness around the amenity areas. She mentioned there had been trash bags piled outside the pool house for over a month and asked if a dumpster could be added because it looked bad for residents. She said many residents were confused about whether certain issues were HOA or CDD responsibilities. Ms. Alvarez stressed that residents wanted to address the problems before they got worse during the summer and said she believed having an armed security officer could help because incidents were happening almost daily.

Ms. Julie Dawson said she came to support her neighbors and suggested creating quarterly community events to help bring everyone together. She mentioned that a lot of residents owned local businesses and said similar events had worked well in other neighborhoods. She felt it would help neighbors get to know each other better, create a stronger sense of community, and give kids a fun activity while encouraging everyone to take more pride in the neighborhood.

Ms. Burns along with the Board, responded to resident concerns about safety issues, vandalism, trespassing, and problems at the amenity center. She explained that the CDD could not directly hire armed guards because their insurance carrier prohibited it, so they instead relied on off-duty sheriff's deputies, when possible, although staffing those shifts consistently was difficult and expensive. She clarified the difference between HOA and CDD responsibilities, explaining that the CDD only handled common areas, amenities, roads, and stormwater infrastructure, while the HOA handled private lot and covenant issues. She also explained that the pool was only permitted to operate from dawn to dusk, which was why the amenity area was not normally lit, though they agreed to check with insurance about potential lighting options. Residents voiced frustration about teenagers trespassing, speeding through the community on e-bikes and golf carts, vandalizing amenities, and assaulting a security guard. Ms. Burns said that the CDD did not have police power and depended on the sheriff's office for enforcement. They encouraged residents to call law enforcement immediately when incidents happened and stressed that repeated calls from residents would help increase police attention in the area. She also noted that they had already provided police with clear photos and videos of the teens involved and believed the same group was also causing issues in nearby communities. The discussion also included possible solutions like upgraded fencing, more lighting, speed bumps, roving security patrols, and improved access card controls. Ms. Burns explained that speed bumps would require engineering studies, county approval, and major costs, while roving security would increase expenses because a security vehicle would be needed. Residents suggested adding stickers or identifiers to amenity access cards to help security identify residents more easily, and the Board agreed to explore inexpensive sticker options and send reminders telling residents not to let unknown people through the gates. Residents also suggested organizing community events to bring neighbors together and encourage more pride and involvement in the neighborhood. Ms. Burns said those events would typically be coordinated through the HOA because of insurance requirements for using CDD property. Other smaller concerns discussed included janitorial schedules, trash pickup, dog waste stations, vandalism at the pickleball courts, and encouraging residents to help keep the community clean and safe.

NINTH ORDER OF BUSINESS **Adjournment**

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

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

____________________________ ____________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2026-08

THE ANNUAL APPROPRIATION RESOLUTION OF THE CROSSINGS COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, submitted to the Board of Supervisors ("**Board**") of the Crossings Community Development District ("**District**") proposed budget ("**Proposed Budget**") for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), 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 Statute*s; 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, 2027."

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 2027, 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:

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 2027 or within sixty (60) days following the end of the Fiscal Year 2027 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, 2026.

ATTEST:

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

By:______________________________

Its:______________________________

Exhibit A: Adopted Budget for Fiscal Year 2027

OPTION A

OPTION A

Crossings

Community Development District

Proposed Budget

FY2027

Table of Contents

Crossings

Community Development District

General Fund

Description		Adopted Budget FY2026		Actuals Thru 5/31/26		Projected Next 4 Months		Projected Thru 9/30/26		Proposed Budget FY2027
Revenues										
Assessments - On Roll	$	639,786	$	640,563	$	-	$	640,563	$	858,313
Assessments - Direct	$	3,548	$	2,661	$	887	$	3,548	$	-
Developer Contributions	$	96,735	$	100,000	$	-	$	100,000	$	-
Boundary Amendment Contributions	$	-	$	5,257	$	-	$	5,257	$	-
Interest	$	-	$	3,809	$	1,904	$	5,713	$	-
Miscellaneous Income	$	-	$	530	$	-	$	530	$	-
Total Revenues	**$**	**740,069**	**$**	**752,819**	**$**	**2,791**	**$**	**755,611**	**$**	**858,313**
Expenditures										
General & Administrative										
Supervisor Fees	$	12,000	$	4,200	$	4,000	$	8,200	$	12,000
FICA Expense	$	918	$	321	$	306	$	627	$	918
Engineering	$	15,000	$	3,778	$	1,889	$	5,666	$	15,000
Attorney	$	25,000	$	9,464	$	4,732	$	14,195	$	20,000
Annual Audit	$	5,000	$	-	$	4,900	$	4,900	$	5,000
Assessment Administration	$	5,408	$	5,408	$	-	$	5,408	$	5,678
Arbitrage	$	900	$	-	$	900	$	900	$	900
Dissemination	$	5,408	$	3,605	$	1,802	$	5,408	$	5,678
Disclosure Software	$	-	$	3,500	$	-	$	3,500	$	5,000
Trustee Fees	$	8,869	$	-	$	8,927	$	8,927	$	8,927
Management Fees	$	38,625	$	25,750	$	12,875	$	38,625	$	40,556
Information Technology	$	1,947	$	1,298	$	649	$	1,947	$	2,044
Website Maintenance	$	1,298	$	865	$	432	$	1,298	$	1,363
Postage & Delivery	$	1,800	$	1,074	$	726	$	1,800	$	1,800
Insurance	$	7,434	$	5,732	$	-	$	5,732	$	6,305
Copies	$	500	$	26	$	392	$	418	$	500
Legal Advertising	$	2,500	$	193	$	2,307	$	2,500	$	2,500
Contingency	$	2,500	$	2,373	$	712	$	3,085	$	3,100
Office Supplies	$	550	$	18	$	90	$	108	$	200
Boundary Amendment	$	-	$	6,209	$	-	$	6,209	$	-
Dues, Licenses & Subscriptions	$	175	$	175	$	-	$	175	$	175
Total Administrative	**$**	**135,830**	**$**	**73,989**	**$**	**45,638**	**$**	**119,627**	**$**	**137,644**
Operation and Maintenance										
Field Expenditures										
Property Insurance	$	22,000	$	11,395	$	-	$	11,395	$	10,825
Field Management	$	15,450	$	10,300	$	5,150	$	15,450	$	18,000
Landscape Maintenance	$	175,000	$	119,120	$	74,450	$	193,570	$	184,000
Landscape Replacement & Enhancements	$	25,000	$	74	$	4,050	$	4,124	$	25,000
Lake Maintenance	$	8,500	$	2,600	$	1,300	$	3,900	$	5,000
Fountain Maintenance	$	-	$	370	$	370	$	740	$	740
Streetlights	$	50,000	$	59,355	$	30,200	$	89,555	$	95,000
Electric	$	6,000	$	4,176	$	2,088	$	6,265	$	7,266
Water & Sewer	$	85,000	$	27,344	$	38,281	$	65,625	$	70,000
Irrigation Repairs	$	5,000	$	-	$	2,500	$	2,500	$	5,000
General Repairs & Maintenance	$	12,500	$	4,304	$	2,152	$	6,457	$	15,000
Contingency	$	10,000	$	-	$	5,000	$	5,000	$	10,000
Total Field Expenditures	**$**	**414,450**	**$**	**239,038**	**$**	**165,542**	**$**	**404,580**	**$**	**445,831**

Crossings
Community Development District
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Amenity Expenditures					
Amenity Access Management	$ 12,500	$ 8,553	$ 4,167	$ 12,720	$ 13,125
Amenity - Electric	$ 16,763	$ 10,286	$ 6,000	$ 16,286	$ 18,203
Amenity - Water	$ 15,526	$ 18,048	$ 9,024	$ 27,072	$ 33,000
Internet	$ 3,000	$ 1,898	$ 1,100	$ 2,998	$ 3,025
Pest Control	$ 2,000	$ 1,365	$ 1,034	$ 2,399	$ 2,500
Janitorial Services	$ 25,000	$ 23,460	$ 12,600	$ 36,060	$ 40,000
Security/Staffing Services	$ 48,000	$ 10,863	$ 32,943	$ 43,806	$ 92,000
Pool Maintenance	$ 34,500	$ 20,970	$ 10,485	$ 31,455	$ 34,500
Amenity Repairs & Maintenance	$ 12,500	$ 7,547	$ 3,774	$ 11,321	$ 20,000
Holiday Décor	$ 10,000	$ 10,000	$ -	$ 10,000	$ 10,000
Amenity Contingency	$ 10,000	$ 3,822	$ 1,649	$ 5,471	$ 8,485
Total Amenity Expenditures	**$ 189,789**	**$ 116,812**	**$ 82,776**	**$ 199,588**	**$ 274,838**
Total O&M Expenditures:	**$ 604,239**	**$ 355,850**	**$ 248,317**	**$ 604,167**	**$ 720,669**
Total Expenditures	**$ 740,069**	**$ 429,839**	**$ 293,955**	**$ 723,794**	**$ 858,313**
Excess Revenues/(Expenditures)	$ -	$ 322,980	$ (291,164)	$ 31,817	$ -

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit (6%)	Gross Per Unit
Townhome - 22'	118.50	158	0.75	$177,103	$1,120.90	$1,192.45
Bungalow - 32'	110.40	138	0.80	$164,997	$1,195.63	$1,271.95
Single Family - 50'	271.00	271	1.00	$405,020	$1,494.54	$1,589.93
Single Family - 60'	74.40	62	1.20	$111,194	$1,793.44	$1,907.92
Total ERU's	574	629		**$858,313**		

Product	FY2027 Gross Per Unit	FY2026 Gross Per Unit	Increase/ (Decrease)
Townhome - 22'	$1,192.45	$912.69	$279.76
Bungalow - 32'	$1,271.95	$973.54	$298.41
Single Family - 50'	$1,589.93	$1,216.92	$373.01
Single Family - 60'	$1,907.92	$1,460.30	$447.62

Crossing
Community Development District
General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

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

Attorney

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

Annual Audit

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

Assessment Administration

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

Arbitrage Fees

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

Dissemination Fees

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

Disclosure Software

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

<u>*Trustee Fees*</u>

The District will pay annual trustee fees for the proposed bonds.

<u>*Management Fees*</u>

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

<u>*Information Technology*</u>

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

<u>*Website Maintenance*</u>

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

<u>*Postage & Delivery*</u>

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

<u>*Insurance*</u>

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

<u>*Copies*</u>

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

<u>*Legal Advertising*</u>

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

<u>*Contingency*</u>

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

<u>*Office Supplies*</u>

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

<u>*Dues, Licenses & Subscriptions*</u>

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

<u>Operations & Maintenance:</u>

Field Expenditures

<u>Property Insurance</u>

The District's property insurance coverages.

<u>Field Management</u>

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

<u>Landscape Maintenance</u>

Represents the maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

<u>Landscape Replacement & Enhancements</u>

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

<u>Lake Maintenance</u>

Represents the maintenance of the lake within the common areas of the District.

<u>Fountain Maintenance</u>

Performs quarterly cleaning on the Lake Fountain.

<u>Streetlights</u>

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

<u>Electric</u>

Represents current electric charges of common areas throughout the District.

<u>Water & Sewer</u>

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

<u>Irrigation Repairs</u>

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

<u>General Repairs & Maintenance</u>

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

<u>Contingency</u>

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

Amenity Expenditures

Amenity Management

Provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Seamless facility rental management for clubhouses, meeting rooms and pavilions and rentals. Districts are provided electronic communication for District news and direct remote customer serve through phone and email directly to the Amenity Access Team.

Amenity - Electric

Represents the electric charges for the District's amenity facilities.

Amenity – Water

Represents the water charges for the District's amenity facilities.

Internet

Represents the cost of Internet service for use at the Amenity Center.

Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

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

Security/Staffing Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents cost of regular cleaning and treatments of the District's pool.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Holiday Decor

Represents estimated costs for Holiday decoration

Contingency

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

Crossings

Community Development District

Debt Service Fund

Series 2022

Description		Adopted Budget FY2026		Actuals Thru 5/31/26		Projected Next 4 Months		Projected Thru 9/30/26		Proposed Budget FY2027
Revenues										
Assessments	$	377,681	$	375,137	$	-	$	375,137	$	377,681
Interest Income	$	7,000	$	10,336	$	3,500	$	13,836	$	7,000
Carry Forward Surplus *	$	191,952	$	191,813	$	-	$	191,813	$	206,437
Total Revenues	**$**	**576,633**	**$**	**577,287**	**$**	**3,500**	**$**	**580,787**	**$**	**591,118**
Expenses										
Interest- 11/01	$	137,175	$	137,175	$	-	$	137,175	$	135,050
Principal - 05/01	$	100,000	$	100,000	$	-	$	100,000	$	105,000
Interest - 05/01	$	137,175	$	137,175	$	-	$	137,175	$	135,050
Total Expenditures	**$**	**374,350**	**$**	**374,350**	**$**	**-**	**$**	**374,350**	**$**	**375,100**
Excess Revenues/(Expenditures)	$	202,283	$	202,937	$	3,500	$	206,437	$	216,018

*Carry forward less amount in Reserve funds.

	Series 2022	
	Interest - 11/01	**$132,819**

Product *	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Townhome - 22'	144	$100,768	$699.78	$744.44
Bungalow - 32'	68	$84,973	$1,249.60	$1,329.36
Single Family - 50'	126	$191,940	$1,523.33	$1,620.57
Total ERU's	338	**$377,681**		

Crossings

Community Development District

Series 2022 Special Assessment Bonds

Amortization Schedule

Date		Balance		Prinicpal		Interest		Total
11/01/26	$	5,375,000.00	$	-	$	135,050.00	$	135,050.00
05/01/27	$	5,375,000.00	$	105,000.00	$	135,050.00	$	-
11/01/27	$	5,270,000.00	$	-	$	132,818.75	$	372,868.75
05/01/28	$	5,270,000.00	$	110,000.00	$	132,818.75		
11/01/28	$	5,160,000.00	$	-	$	130,206.25	$	373,025.00
05/01/29	$	5,160,000.00	$	115,000.00	$	130,206.25		
11/01/29	$	5,045,000.00	$	-	$	127,475.00	$	372,681.25
05/01/30	$	5,045,000.00	$	120,000.00	$	127,475.00		
11/01/30	$	4,925,000.00	$	-	$	124,625.00	$	372,100.00
05/01/31	$	4,925,000.00	$	125,000.00	$	124,625.00		
11/01/31	$	4,800,000.00	$	-	$	121,656.25	$	371,281.25
05/01/32	$	4,800,000.00	$	130,000.00	$	121,656.25		
11/01/32	$	4,670,000.00	$	-	$	118,568.75	$	370,225.00
05/01/33	$	4,670,000.00	$	140,000.00	$	118,568.75		
11/01/33	$	4,530,000.00	$	-	$	115,068.75	$	373,637.50
05/01/34	$	4,530,000.00	$	145,000.00	$	115,068.75		
11/01/34	$	4,385,000.00	$	-	$	111,443.75	$	371,512.50
05/01/35	$	4,385,000.00	$	155,000.00	$	111,443.75		
11/01/35	$	4,230,000.00	$	-	$	107,568.75	$	374,012.50
05/01/36	$	4,230,000.00	$	160,000.00	$	107,568.75		
11/01/36	$	4,070,000.00	$	-	$	103,568.75	$	371,137.50
05/01/37	$	4,070,000.00	$	170,000.00	$	103,568.75		
11/01/37	$	3,900,000.00	$	-	$	99,318.75	$	372,887.50
05/01/38	$	3,900,000.00	$	180,000.00	$	99,318.75		
11/01/38	$	3,720,000.00	$	-	$	94,818.75	$	374,137.50
05/01/39	$	3,720,000.00	$	190,000.00	$	94,818.75		
11/01/39	$	3,530,000.00	$	-	$	90,068.75	$	374,887.50
05/01/40	$	3,530,000.00	$	195,000.00	$	90,068.75		
11/01/40	$	3,335,000.00	$	-	$	85,193.75	$	370,262.50
05/01/41	$	3,335,000.00	$	205,000.00	$	85,193.75		
11/01/41	$	3,130,000.00	$	-	$	80,068.75	$	370,262.50
05/01/42	$	3,130,000.00	$	220,000.00	$	80,068.75		
11/01/42	$	2,910,000.00	$	-	$	74,568.75	$	374,637.50
05/01/43	$	2,910,000.00	$	230,000.00	$	74,568.75		
11/01/43	$	2,680,000.00	$	-	$	68,675.00	$	373,243.75
05/01/44	$	2,680,000.00	$	240,000.00	$	68,675.00		
11/01/44	$	2,440,000.00	$	-	$	62,525.00	$	371,200.00
05/01/45	$	2,440,000.00	$	255,000.00	$	62,525.00		
11/01/45	$	2,185,000.00	$	-	$	55,990.63	$	373,515.63
05/01/46	$	2,185,000.00	$	265,000.00	$	55,990.63		
11/01/46	$	1,920,000.00	$	-	$	49,200.00	$	370,190.63
05/01/47	$	1,920,000.00	$	280,000.00	$	49,200.00		
11/01/47	$	1,640,000.00	$	-	$	42,025.00	$	371,225.00
05/01/48	$	1,640,000.00	$	295,000.00	$	42,025.00		
11/01/48	$	1,345,000.00	$	-	$	34,465.63	$	371,490.63
05/01/49	$	1,345,000.00	$	310,000.00	$	34,465.63		
11/01/49	$	1,035,000.00	$	-	$	26,521.88	$	370,987.50
05/01/50	$	1,035,000.00	$	325,000.00	$	26,521.88	$	-
11/01/50	$	710,000.00	$	-	$	18,193.75	$	369,715.63
05/01/51	$	710,000.00	$	345,000.00	$	18,193.75	$	-
11/01/51	$	365,000.00	$	-	$	9,353.13	$	372,546.88
05/01/52	$	365,000.00	$	365,000.00	$	9,353.13	$	374,353.13
			$	**5,375,000.00**	**$**	**4,438,075.00**	**$**	**9,813,075.00**

Crossings

Community Development District

Debt Service Fund

Series 2024

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 954,186	$ 934,822	$ -	$ 934,822	$ 599,038
Assessments - Prepayments		$ 2,750,439	$ 1,360,783	$ 4,111,222	$ -
Interest Income	$ 10,000	$ 51,940	$ 3,500	$ 55,440	$ 10,000
Carry Forward Surplus *	$ 389,970	$ 891,998	$ -	$ 891,998	$ 1,204,769
Total Revenues	**$ 1,354,156**	**$ 4,629,199**	**$ 1,364,283**	**$ 5,993,482**	**$ 1,813,808**
Expenses					
Interest- 11/01	$ 373,996	$ 373,996	$ -	$ 373,996	$ 264,874
Special Call - 11/01	$ -	$ 325,000	$ -	$ 325,000	$ 500,000
Interest - 02/01	$ -	$ 20,744	$ -	$ 20,744	$ -
Special Call - 11/01	$ -	$ 1,530,000	$ -	$ 1,530,000	$ -
Principal - 05/01	$ 210,000	$ 180,000	$ -	$ 180,000	$ 160,000
Interest - 05/01	$ 373,996	$ 323,714	$ -	$ 323,714	$ 264,874
Special Call - 05/01	$ -	$ 1,155,000	$ -	$ 1,155,000	$ -
Special Call - 08/01	$ -	$ -	$ 855,000	$ 855,000	$ -
Special Call - 11/01	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 957,993**	**$ 3,908,454**	**$ 855,000**	**$ 4,763,454**	**$ 1,189,748**
Other Financing Sources/(Uses)					
Transfer In/(Out)	$ -	$ (19,859)	$ (5,400)	$ (25,259)	$ -
Total Other Financing Sources/(Uses)	**$ -**	**$ (19,859)**	**$ (5,400)**	**$ (25,259)**	**$ -**
Excess Revenues/(Expenditures)	$ 396,164	$ 700,886	$ 503,883	$ 1,204,769	$ 624,060

***Carry forward less amount in Reserve funds.**

Series 2024	
Interest - 11/01	**$261,074**

Product *	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Townhome - 22'	14	$11,704	$836.00	$889.36
Bungalow - 32'	5	$14,199	$2,839.84	$3,021.11
Bungalow - 32' PD	65	$79,040	$1,216.00	$1,293.62
Single Family - 50'	39	$138,442	$3,549.80	$3,776.38
Single Family - 50' PD	46	$87,400	$1,900.00	$2,021.28
Single Family - 50' PD 2	45	$67,500	$1,500.00	$1,595.74
Single Family - 60'	30	$127,793	$4,259.76	$4,531.66
Single Family - 60' PD	32	$72,960	$2,280.00	$2,425.53
Total ERU's	276	**$599,038**		

Crossings

Community Development District

Series 2024 Special Assessment Bonds

Amortization Schedule

Date		Balance		Prinicpal		Interest		Total
11/01/26	$	9,755,000.00	$	-	$	264,873.75	$	264,873.75
05/01/27	$	9,755,000.00	$	160,000.00	$	264,873.75		
11/01/27	$	9,595,000.00	$	-	$	261,073.75	$	685,947.50
05/01/28	$	9,595,000.00	$	165,000.00	$	261,073.75		
11/01/28	$	9,430,000.00	$	-	$	257,155.00	$	683,228.75
05/01/29	$	9,430,000.00	$	175,000.00	$	257,155.00		
11/01/29	$	9,255,000.00	$	-	$	252,998.75	$	685,153.75
05/01/30	$	9,255,000.00	$	180,000.00	$	252,998.75		
11/01/30	$	9,075,000.00	$	-	$	248,723.75	$	681,722.50
05/01/31	$	9,075,000.00	$	190,000.00	$	248,723.75		
11/01/31	$	8,885,000.00	$	-	$	244,211.25	$	682,935.00
05/01/32	$	8,885,000.00	$	200,000.00	$	244,211.25		
11/01/32	$	8,685,000.00	$	-	$	238,861.25	$	683,072.50
05/01/33	$	8,685,000.00	$	210,000.00	$	238,861.25		
11/01/33	$	8,475,000.00	$	-	$	233,243.75	$	682,105.00
05/01/34	$	8,475,000.00	$	225,000.00	$	233,243.75		
11/01/34	$	8,250,000.00	$	-	$	227,225.00	$	685,468.75
05/01/35	$	8,250,000.00	$	235,000.00	$	227,225.00		
11/01/35	$	8,015,000.00	$	-	$	220,938.75	$	683,163.75
05/01/36	$	8,015,000.00	$	250,000.00	$	220,938.75		
11/01/36	$	7,765,000.00	$	-	$	214,251.25	$	685,190.00
05/01/37	$	7,765,000.00	$	260,000.00	$	214,251.25		
11/01/37	$	7,505,000.00	$	-	$	207,296.25	$	681,547.50
05/01/38	$	7,505,000.00	$	275,000.00	$	207,296.25		
11/01/38	$	7,230,000.00	$	-	$	199,940.00	$	682,236.25
05/01/39	$	7,230,000.00	$	290,000.00	$	199,940.00		
11/01/39	$	6,940,000.00	$	-	$	192,182.50	$	682,122.50
05/01/40	$	6,940,000.00	$	305,000.00	$	192,182.50		
11/01/40	$	6,635,000.00	$	-	$	184,023.75	$	681,206.25
05/01/41	$	6,635,000.00	$	325,000.00	$	184,023.75		
11/01/41	$	6,310,000.00	$	-	$	175,330.00	$	684,353.75
05/01/42	$	6,310,000.00	$	340,000.00	$	175,330.00		
11/01/42	$	5,970,000.00	$	-	$	166,235.00	$	681,565.00
05/01/43	$	5,970,000.00	$	360,000.00	$	166,235.00		
11/01/43	$	5,610,000.00	$	-	$	156,605.00	$	682,840.00
05/01/44	$	5,610,000.00	$	380,000.00	$	156,605.00		
11/01/44	$	5,230,000.00	$	-	$	146,440.00	$	683,045.00
05/01/45	$	5,230,000.00	$	400,000.00	$	146,440.00		
11/01/45	$	4,830,000.00	$	-	$	135,240.00	$	681,680.00
05/01/46	$	4,830,000.00	$	425,000.00	$	135,240.00		
11/01/46	$	4,405,000.00	$	-	$	123,340.00	$	683,580.00
05/01/47	$	4,405,000.00	$	450,000.00	$	123,340.00		
11/01/47	$	3,955,000.00	$	-	$	110,740.00	$	684,080.00
05/01/48	$	3,955,000.00	$	475,000.00	$	110,740.00		
11/01/48	$	3,480,000.00	$	-	$	97,440.00	$	683,180.00
05/01/49	$	3,480,000.00	$	500,000.00	$	97,440.00		
11/01/49	$	2,980,000.00	$	-	$	83,440.00	$	680,880.00
05/01/50	$	2,980,000.00	$	530,000.00	$	83,440.00	$	-
11/01/50	$	2,450,000.00	$	-	$	68,600.00	$	682,040.00
05/01/51	$	2,450,000.00	$	560,000.00	$	68,600.00	$	-
11/01/51	$	1,890,000.00	$	-	$	52,920.00	$	681,520.00
05/01/52	$	1,890,000.00	$	595,000.00	$	52,920.00	$	-
11/01/52	$	1,295,000.00	$	-	$	36,260.00	$	684,180.00
05/01/53	$	1,295,000.00	$	630,000.00	$	36,260.00	$	-
11/01/53	$	665,000.00	$	-	$	18,620.00	$	684,880.00
05/01/54	$	665,000.00	$	665,000.00	$	18,620.00	$	683,620.00
			$	**9,755,000.00**	**$**	**9,636,417.50**	**$**	**19,391,417.50**

OPTION B

OPTION B

Crossings

Community Development District

Proposed Budget

FY2027

Table of Contents

Crossings

Community Development District

General Fund

Description		Adopted Budget FY2026		Actuals Thru 5/31/26		Projected Next 4 Months		Projected Thru 9/30/26		Proposed Budget FY2027
Revenues										
Assessments - On Roll	$	639,786	$	640,563	$	-	$	640,563	$	819,313
Assessments - Direct	$	3,548	$	2,661	$	887	$	3,548	$	-
Developer Contributions	$	96,735	$	100,000	$	-	$	100,000	$	-
Boundary Amendment Contributions	$	-	$	5,257	$	-	$	5,257	$	-
Interest	$	-	$	3,809	$	1,904	$	5,713	$	-
Miscellaneous Income	$	-	$	530	$	-	$	530	$	-
Total Revenues	**$**	**740,069**	**$**	**752,819**	**$**	**2,791**	**$**	**755,611**	**$**	**819,313**
Expenditures										
General & Administrative										
Supervisor Fees	$	12,000	$	4,200	$	4,000	$	8,200	$	12,000
FICA Expense	$	918	$	321	$	306	$	627	$	918
Engineering	$	15,000	$	3,778	$	1,889	$	5,666	$	15,000
Attorney	$	25,000	$	9,464	$	4,732	$	14,195	$	20,000
Annual Audit	$	5,000	$	-	$	4,900	$	4,900	$	5,000
Assessment Administration	$	5,408	$	5,408	$	-	$	5,408	$	5,678
Arbitrage	$	900	$	-	$	900	$	900	$	900
Dissemination	$	5,408	$	3,605	$	1,802	$	5,408	$	5,678
Disclosure Software	$	-	$	3,500	$	-	$	3,500	$	5,000
Trustee Fees	$	8,869	$	-	$	8,927	$	8,927	$	8,927
Management Fees	$	38,625	$	25,750	$	12,875	$	38,625	$	40,556
Information Technology	$	1,947	$	1,298	$	649	$	1,947	$	2,044
Website Maintenance	$	1,298	$	865	$	432	$	1,298	$	1,363
Postage & Delivery	$	1,800	$	1,074	$	726	$	1,800	$	1,800
Insurance	$	7,434	$	5,732	$	-	$	5,732	$	6,305
Copies	$	500	$	26	$	392	$	418	$	500
Legal Advertising	$	2,500	$	193	$	2,307	$	2,500	$	2,500
Contingency	$	2,500	$	2,373	$	712	$	3,085	$	3,100
Office Supplies	$	550	$	18	$	90	$	108	$	200
Boundary Amendment	$	-	$	6,209	$	-	$	6,209	$	-
Dues, Licenses & Subscriptions	$	175	$	175	$	-	$	175	$	175
Total Administrative	**$**	**135,830**	**$**	**73,989**	**$**	**45,638**	**$**	**119,627**	**$**	**137,644**
Operation and Maintenance										
Field Expenditures										
Property Insurance	$	22,000	$	11,395	$	-	$	11,395	$	10,825
Field Management	$	15,450	$	10,300	$	5,150	$	15,450	$	18,000
Landscape Maintenance	$	175,000	$	119,120	$	74,450	$	193,570	$	184,000
Landscape Replacement & Enhancements	$	25,000	$	74	$	4,050	$	4,124	$	25,000
Lake Maintenance	$	8,500	$	2,600	$	1,300	$	3,900	$	5,000
Fountain Maintenance	$	-	$	370	$	370	$	740	$	740
Streetlights	$	50,000	$	59,355	$	30,200	$	89,555	$	95,000
Electric	$	6,000	$	4,176	$	2,088	$	6,265	$	7,266
Water & Sewer	$	85,000	$	27,344	$	38,281	$	65,625	$	70,000
Irrigation Repairs	$	5,000	$	-	$	2,500	$	2,500	$	5,000
General Repairs & Maintenance	$	12,500	$	4,304	$	2,152	$	6,457	$	15,000
Contingency	$	10,000	$	-	$	5,000	$	5,000	$	10,000
Total Field Expenditures	**$**	**414,450**	**$**	**239,038**	**$**	**165,542**	**$**	**404,580**	**$**	**445,831**

Crossings

Community Development District

General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Amenity Expenditures					
Amenity Access Management	$ 12,500	$ 8,553	$ 4,167	$ 12,720	$ 13,125
Amenity - Electric	$ 16,763	$ 10,286	$ 6,000	$ 16,286	$ 18,203
Amenity - Water	$ 15,526	$ 18,048	$ 9,024	$ 27,072	$ 33,000
Internet	$ 3,000	$ 1,898	$ 1,100	$ 2,998	$ 3,025
Pest Control	$ 2,000	$ 1,365	$ 1,034	$ 2,399	$ 2,500
Janitorial Services	$ 25,000	$ 23,460	$ 12,600	$ 36,060	$ 40,000
Security/Staffing Services	$ 48,000	$ 10,863	$ 32,943	$ 43,806	$ 53,000
Pool Maintenance	$ 34,500	$ 20,970	$ 10,485	$ 31,455	$ 34,500
Amenity Repairs & Maintenance	$ 12,500	$ 7,547	$ 3,774	$ 11,321	$ 20,000
Holiday Décor	$ 10,000	$ 10,000	$ -	$ 10,000	$ 10,000
Amenity Contingency	$ 10,000	$ 3,822	$ 1,649	$ 5,471	$ 8,485
Total Amenity Expenditures	**$ 189,789**	**$ 116,812**	**$ 82,776**	**$ 199,588**	**$ 235,838**
Total O&M Expenditures:	**$ 604,239**	**$ 355,850**	**$ 248,317**	**$ 604,167**	**$ 681,669**
Total Expenditures	**$ 740,069**	**$ 429,839**	**$ 293,955**	**$ 723,794**	**$ 819,313**
Excess Revenues/(Expenditures)	$ -	$ 322,980	$ (291,164)	$ 31,817	$ -

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit (6%)	Gross Per Unit
Townhome - 22'	118.50	158	0.75	$169,055	$1,069.97	$1,138.27
Bungalow - 32'	110.40	138	0.80	$157,500	$1,141.30	$1,214.15
Single Family - 50'	271.00	271	1.00	$386,616	$1,426.63	$1,517.69
Single Family - 60'	74.40	62	1.20	$106,141	$1,711.95	$1,821.23
Total ERU's	574	629		**$819,313**		

Product	FY2027 Gross Per Unit	FY2026 Gross Per Unit	Increase/ (Decrease)
Townhome - 22'	$1,138.27	$912.69	$225.58
Bungalow - 32'	$1,214.15	$973.54	$240.61
Single Family - 50'	$1,517.69	$1,216.92	$300.77
Single Family - 60'	$1,821.23	$1,460.30	$360.92

Crossing
Community Development District
General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

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

Attorney

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

Annual Audit

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

Assessment Administration

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

Arbitrage Fees

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

Dissemination Fees

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

Disclosure Software

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

Trustee Fees

The District will pay annual trustee fees for the proposed bonds.

Management Fees

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

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

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

Postage & Delivery

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

Insurance

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

Copies

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

Legal Advertising

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

Contingency

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

Office Supplies

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's property insurance coverages.

Field Management

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement & Enhancements

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

Lake Maintenance

Represents the maintenance of the lake within the common areas of the District.

Fountain Maintenance

Performs quarterly cleaning on the Lake Fountain.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents current electric charges of common areas throughout the District.

Water & Sewer

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

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

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

Contingency

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

Amenity Expenditures

Amenity Management

Provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Seamless facility rental management for clubhouses, meeting rooms and pavilions and rentals. Districts are provided electronic communication for District news and direct remote customer serve through phone and email directly to the Amenity Access Team.

Amenity - Electric

Represents the electric charges for the District's amenity facilities.

Amenity – Water

Represents the water charges for the District's amenity facilities.

Internet

Represents the cost of Internet service for use at the Amenity Center.

Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

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

Security/Staffing Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents cost of regular cleaning and treatments of the District's pool.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Holiday Decor

Represents estimated costs for Holiday decoration

Contingency

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

Crossings

Community Development District

Debt Service Fund

Series 2022

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 377,681	$ 375,137	$ -	$ 375,137	$ 377,681
Interest Income	$ 7,000	$ 10,336	$ 3,500	$ 13,836	$ 7,000
Carry Forward Surplus *	$ 191,952	$ 191,813	$ -	$ 191,813	$ 206,437
Total Revenues	**$ 576,633**	**$ 577,287**	**$ 3,500**	**$ 580,787**	**$ 591,118**
Expenses					
Interest- 11/01	$ 137,175	$ 137,175	$ -	$ 137,175	$ 135,050
Principal - 05/01	$ 100,000	$ 100,000	$ -	$ 100,000	$ 105,000
Interest - 05/01	$ 137,175	$ 137,175	$ -	$ 137,175	$ 135,050
Total Expenditures	**$ 374,350**	**$ 374,350**	**$ -**	**$ 374,350**	**$ 375,100**
Excess Revenues/(Expenditures)	$ 202,283	$ 202,937	$ 3,500	$ 206,437	$ 216,018

*Carry forward less amount in Reserve funds.

Series 2022	
Interest - 11/01	**$132,819**

Product *	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Townhome - 22'	144	$100,768	$699.78	$744.44
Bungalow - 32'	68	$84,973	$1,249.60	$1,329.36
Single Family - 50'	126	$191,940	$1,523.33	$1,620.57
Total ERU's	338	**$377,681**		

Crossings

Community Development District

Series 2022 Special Assessment Bonds

Amortization Schedule

Date	Balance	Prinicpal	Interest	Total
11/01/26	$ 5,375,000.00	$ -	$ 135,050.00	$ 135,050.00
05/01/27	$ 5,375,000.00	$ 105,000.00	$ 135,050.00	$ -
11/01/27	$ 5,270,000.00	$ -	$ 132,818.75	$ 372,868.75
05/01/28	$ 5,270,000.00	$ 110,000.00	$ 132,818.75	
11/01/28	$ 5,160,000.00	$ -	$ 130,206.25	$ 373,025.00
05/01/29	$ 5,160,000.00	$ 115,000.00	$ 130,206.25	
11/01/29	$ 5,045,000.00	$ -	$ 127,475.00	$ 372,681.25
05/01/30	$ 5,045,000.00	$ 120,000.00	$ 127,475.00	
11/01/30	$ 4,925,000.00	$ -	$ 124,625.00	$ 372,100.00
05/01/31	$ 4,925,000.00	$ 125,000.00	$ 124,625.00	
11/01/31	$ 4,800,000.00	$ -	$ 121,656.25	$ 371,281.25
05/01/32	$ 4,800,000.00	$ 130,000.00	$ 121,656.25	
11/01/32	$ 4,670,000.00	$ -	$ 118,568.75	$ 370,225.00
05/01/33	$ 4,670,000.00	$ 140,000.00	$ 118,568.75	
11/01/33	$ 4,530,000.00	$ -	$ 115,068.75	$ 373,637.50
05/01/34	$ 4,530,000.00	$ 145,000.00	$ 115,068.75	
11/01/34	$ 4,385,000.00	$ -	$ 111,443.75	$ 371,512.50
05/01/35	$ 4,385,000.00	$ 155,000.00	$ 111,443.75	
11/01/35	$ 4,230,000.00	$ -	$ 107,568.75	$ 374,012.50
05/01/36	$ 4,230,000.00	$ 160,000.00	$ 107,568.75	
11/01/36	$ 4,070,000.00	$ -	$ 103,568.75	$ 371,137.50
05/01/37	$ 4,070,000.00	$ 170,000.00	$ 103,568.75	
11/01/37	$ 3,900,000.00	$ -	$ 99,318.75	$ 372,887.50
05/01/38	$ 3,900,000.00	$ 180,000.00	$ 99,318.75	
11/01/38	$ 3,720,000.00	$ -	$ 94,818.75	$ 374,137.50
05/01/39	$ 3,720,000.00	$ 190,000.00	$ 94,818.75	
11/01/39	$ 3,530,000.00	$ -	$ 90,068.75	$ 374,887.50
05/01/40	$ 3,530,000.00	$ 195,000.00	$ 90,068.75	
11/01/40	$ 3,335,000.00	$ -	$ 85,193.75	$ 370,262.50
05/01/41	$ 3,335,000.00	$ 205,000.00	$ 85,193.75	
11/01/41	$ 3,130,000.00	$ -	$ 80,068.75	$ 370,262.50
05/01/42	$ 3,130,000.00	$ 220,000.00	$ 80,068.75	
11/01/42	$ 2,910,000.00	$ -	$ 74,568.75	$ 374,637.50
05/01/43	$ 2,910,000.00	$ 230,000.00	$ 74,568.75	
11/01/43	$ 2,680,000.00	$ -	$ 68,675.00	$ 373,243.75
05/01/44	$ 2,680,000.00	$ 240,000.00	$ 68,675.00	
11/01/44	$ 2,440,000.00	$ -	$ 62,525.00	$ 371,200.00
05/01/45	$ 2,440,000.00	$ 255,000.00	$ 62,525.00	
11/01/45	$ 2,185,000.00	$ -	$ 55,990.63	$ 373,515.63
05/01/46	$ 2,185,000.00	$ 265,000.00	$ 55,990.63	
11/01/46	$ 1,920,000.00	$ -	$ 49,200.00	$ 370,190.63
05/01/47	$ 1,920,000.00	$ 280,000.00	$ 49,200.00	
11/01/47	$ 1,640,000.00	$ -	$ 42,025.00	$ 371,225.00
05/01/48	$ 1,640,000.00	$ 295,000.00	$ 42,025.00	
11/01/48	$ 1,345,000.00	$ -	$ 34,465.63	$ 371,490.63
05/01/49	$ 1,345,000.00	$ 310,000.00	$ 34,465.63	
11/01/49	$ 1,035,000.00	$ -	$ 26,521.88	$ 370,987.50
05/01/50	$ 1,035,000.00	$ 325,000.00	$ 26,521.88	$ -
11/01/50	$ 710,000.00	$ -	$ 18,193.75	$ 369,715.63
05/01/51	$ 710,000.00	$ 345,000.00	$ 18,193.75	$ -
11/01/51	$ 365,000.00	$ -	$ 9,353.13	$ 372,546.88
05/01/52	$ 365,000.00	$ 365,000.00	$ 9,353.13	$ 374,353.13
		$ 5,375,000.00	**$ 4,438,075.00**	**$ 9,813,075.00**

Crossings

Community Development District

Debt Service Fund

Series 2024

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 954,186	$ 934,822	$ -	$ 934,822	$ 599,038
Assessments - Prepayments		$ 2,750,439	$ 1,360,783	$ 4,111,222	$ -
Interest Income	$ 10,000	$ 51,940	$ 3,500	$ 55,440	$ 10,000
Carry Forward Surplus *	$ 389,970	$ 891,998	$ -	$ 891,998	$ 1,204,769
Total Revenues	**$ 1,354,156**	**$ 4,629,199**	**$ 1,364,283**	**$ 5,993,482**	**$ 1,813,808**
Expenses					
Interest- 11/01	$ 373,996	$ 373,996	$ -	$ 373,996	$ 264,874
Special Call - 11/01	$ -	$ 325,000	$ -	$ 325,000	$ 500,000
Interest - 02/01	$ -	$ 20,744	$ -	$ 20,744	$ -
Special Call - 11/01	$ -	$ 1,530,000	$ -	$ 1,530,000	$ -
Principal - 05/01	$ 210,000	$ 180,000	$ -	$ 180,000	$ 160,000
Interest - 05/01	$ 373,996	$ 323,714	$ -	$ 323,714	$ 264,874
Special Call - 05/01	$ -	$ 1,155,000	$ -	$ 1,155,000	$ -
Special Call - 08/01	$ -	$ -	$ 855,000	$ 855,000	$ -
Special Call - 11/01	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 957,993**	**$ 3,908,454**	**$ 855,000**	**$ 4,763,454**	**$ 1,189,748**
Other Financing Sources/(Uses)					
Transfer In/(Out)	$ -	$ (19,859)	$ (5,400)	$ (25,259)	$ -
Total Other Financing Sources/(Uses)	**$ -**	**$ (19,859)**	**$ (5,400)**	**$ (25,259)**	**$ -**
Excess Revenues/(Expenditures)	$ 396,164	$ 700,886	$ 503,883	$ 1,204,769	$ 624,060

*Carry forward less amount in Reserve funds.

	Series 2024
Interest - 11/01	$261,074

Product *	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Townhome - 22'	14	$11,704	$836.00	$889.36
Bungalow - 32'	5	$14,199	$2,839.84	$3,021.11
Bungalow - 32' PD	65	$79,040	$1,216.00	$1,293.62
Single Family - 50'	39	$138,442	$3,549.80	$3,776.38
Single Family - 50' PD	46	$87,400	$1,900.00	$2,021.28
Single Family - 50' PD 2	45	$67,500	$1,500.00	$1,595.74
Single Family - 60'	30	$127,793	$4,259.76	$4,531.66
Single Family - 60' PD	32	$72,960	$2,280.00	$2,425.53
Total ERU's	276	**$599,038**		

Crossings

Community Development District

Series 2024 Special Assessment Bonds

Amortization Schedule

Date	Balance	Prinicpal	Interest	Total
11/01/26	$ 9,755,000.00	$ -	$ 264,873.75	$ 264,873.75
05/01/27	$ 9,755,000.00	$ 160,000.00	$ 264,873.75	
11/01/27	$ 9,595,000.00	$ -	$ 261,073.75	$ 685,947.50
05/01/28	$ 9,595,000.00	$ 165,000.00	$ 261,073.75	
11/01/28	$ 9,430,000.00	$ -	$ 257,155.00	$ 683,228.75
05/01/29	$ 9,430,000.00	$ 175,000.00	$ 257,155.00	
11/01/29	$ 9,255,000.00	$ -	$ 252,998.75	$ 685,153.75
05/01/30	$ 9,255,000.00	$ 180,000.00	$ 252,998.75	
11/01/30	$ 9,075,000.00	$ -	$ 248,723.75	$ 681,722.50
05/01/31	$ 9,075,000.00	$ 190,000.00	$ 248,723.75	
11/01/31	$ 8,885,000.00	$ -	$ 244,211.25	$ 682,935.00
05/01/32	$ 8,885,000.00	$ 200,000.00	$ 244,211.25	
11/01/32	$ 8,685,000.00	$ -	$ 238,861.25	$ 683,072.50
05/01/33	$ 8,685,000.00	$ 210,000.00	$ 238,861.25	
11/01/33	$ 8,475,000.00	$ -	$ 233,243.75	$ 682,105.00
05/01/34	$ 8,475,000.00	$ 225,000.00	$ 233,243.75	
11/01/34	$ 8,250,000.00	$ -	$ 227,225.00	$ 685,468.75
05/01/35	$ 8,250,000.00	$ 235,000.00	$ 227,225.00	
11/01/35	$ 8,015,000.00	$ -	$ 220,938.75	$ 683,163.75
05/01/36	$ 8,015,000.00	$ 250,000.00	$ 220,938.75	
11/01/36	$ 7,765,000.00	$ -	$ 214,251.25	$ 685,190.00
05/01/37	$ 7,765,000.00	$ 260,000.00	$ 214,251.25	
11/01/37	$ 7,505,000.00	$ -	$ 207,296.25	$ 681,547.50
05/01/38	$ 7,505,000.00	$ 275,000.00	$ 207,296.25	
11/01/38	$ 7,230,000.00	$ -	$ 199,940.00	$ 682,236.25
05/01/39	$ 7,230,000.00	$ 290,000.00	$ 199,940.00	
11/01/39	$ 6,940,000.00	$ -	$ 192,182.50	$ 682,122.50
05/01/40	$ 6,940,000.00	$ 305,000.00	$ 192,182.50	
11/01/40	$ 6,635,000.00	$ -	$ 184,023.75	$ 681,206.25
05/01/41	$ 6,635,000.00	$ 325,000.00	$ 184,023.75	
11/01/41	$ 6,310,000.00	$ -	$ 175,330.00	$ 684,353.75
05/01/42	$ 6,310,000.00	$ 340,000.00	$ 175,330.00	
11/01/42	$ 5,970,000.00	$ -	$ 166,235.00	$ 681,565.00
05/01/43	$ 5,970,000.00	$ 360,000.00	$ 166,235.00	
11/01/43	$ 5,610,000.00	$ -	$ 156,605.00	$ 682,840.00
05/01/44	$ 5,610,000.00	$ 380,000.00	$ 156,605.00	
11/01/44	$ 5,230,000.00	$ -	$ 146,440.00	$ 683,045.00
05/01/45	$ 5,230,000.00	$ 400,000.00	$ 146,440.00	
11/01/45	$ 4,830,000.00	$ -	$ 135,240.00	$ 681,680.00
05/01/46	$ 4,830,000.00	$ 425,000.00	$ 135,240.00	
11/01/46	$ 4,405,000.00	$ -	$ 123,340.00	$ 683,580.00
05/01/47	$ 4,405,000.00	$ 450,000.00	$ 123,340.00	
11/01/47	$ 3,955,000.00	$ -	$ 110,740.00	$ 684,080.00
05/01/48	$ 3,955,000.00	$ 475,000.00	$ 110,740.00	
11/01/48	$ 3,480,000.00	$ -	$ 97,440.00	$ 683,180.00
05/01/49	$ 3,480,000.00	$ 500,000.00	$ 97,440.00	
11/01/49	$ 2,980,000.00	$ -	$ 83,440.00	$ 680,880.00
05/01/50	$ 2,980,000.00	$ 530,000.00	$ 83,440.00	$ -
11/01/50	$ 2,450,000.00	$ -	$ 68,600.00	$ 682,040.00
05/01/51	$ 2,450,000.00	$ 560,000.00	$ 68,600.00	$ -
11/01/51	$ 1,890,000.00	$ -	$ 52,920.00	$ 681,520.00
05/01/52	$ 1,890,000.00	$ 595,000.00	$ 52,920.00	$ -
11/01/52	$ 1,295,000.00	$ -	$ 36,260.00	$ 684,180.00
05/01/53	$ 1,295,000.00	$ 630,000.00	$ 36,260.00	$ -
11/01/53	$ 665,000.00	$ -	$ 18,620.00	$ 684,880.00
05/01/54	$ 665,000.00	$ 665,000.00	$ 18,620.00	$ 683,620.00
		$ 9,755,000.00	**$ 9,636,417.50**	**$ 19,391,417.50**

SECTION B

SECTION 1

RESOLUTION 2026-09

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 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; 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, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), attached hereto as **Exhibit A** and incorporated by reference herein; 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 2027; 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 of the Crossings Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, 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 Board hereby finds and determines that 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, as shown in **Exhibits A** and **B**, is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 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. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A** and **B**. 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 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, 2026.

ATTEST:

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

By: ____________________________

Its: ____________________________

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll

Crossings CDD
FY 27 Assessment Roll

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3661-0001-0010	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0020	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0030	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0040	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0050	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0060	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0070	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0080	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0090	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0100	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0110	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0120	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0130	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0140	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0150	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0160	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0170	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0180	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0190	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0200	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0210	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0220	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0230	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0240	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0250	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0260	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0270	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0280	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0290	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0300	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0310	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0320	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0330	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0340	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0350	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0360	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0370	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0380	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0390	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0400	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0410	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0420	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0430	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0440	1	TH	$1,192.45	$744.45		$1,936.90

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3661-0001-0450	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0460	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0470	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0480	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0490	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0500	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0510	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0520	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0530	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0540	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0550	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0560	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0570	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0580	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0590	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0600	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0610	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0620	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0630	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0640	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0650	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0660	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0670	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0680	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0690	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0700	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0710	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0720	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0810	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0820	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0830	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0840	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0850	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0860	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0870	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0880	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0890	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0900	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0910	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0920	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0930	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0940	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0950	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0960	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0970	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0980	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-0990	1	TH	$1,192.45	$744.45		$1,936.90

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3661-0001-1000	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1010	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1020	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1030	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1040	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1050	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1060	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1070	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1080	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1090	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1100	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1110	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1120	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1130	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1140	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1150	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1160	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1170	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1180	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1190	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1200	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1350	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1360	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1370	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1380	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1390	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1400	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1410	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1420	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1430	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1440	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1450	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1460	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1470	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1480	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1490	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1500	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1510	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1520	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1530	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1540	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1550	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1560	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1570	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1580	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3661-0001-1590	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1600	1	32'	$1,271.95	$1,329.37		$2,601.32

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3661-0001-1610	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1620	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1630	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1640	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1650	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1660	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1670	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1680	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1690	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1700	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1710	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1720	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1730	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1740	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1750	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1760	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1770	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1780	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1790	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1800	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1810	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1820	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1830	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1840	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1850	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1860	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1870	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1880	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1890	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1900	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1910	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1920	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1930	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1940	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1950	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1960	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1970	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1980	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-1990	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2000	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2010	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2020	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2030	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2040	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2050	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2060	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2070	1	32'	$1,271.95	$1,329.37		$2,601.32

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3661-0001-2080	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2090	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2570	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2580	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2590	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2600	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2610	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2620	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2630	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2640	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2650	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2660	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2670	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2680	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2690	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2700	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2710	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2720	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2730	1	32'	$1,271.95	$1,329.37		$2,601.32
22-25-31-3661-0001-2990	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3000	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3010	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3020	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3030	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3040	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3050	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3060	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3070	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3080	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3090	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3100	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3110	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3120	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3130	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3140	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3150	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3160	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3170	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3180	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3190	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3200	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3210	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3220	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3230	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3240	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3250	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3260	1	50'	$1,589.93	$1,595.24		$3,185.17

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3661-0001-3270	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3280	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3290	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3300	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3310	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3320	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3330	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3340	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3350	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3360	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3370	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3380	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3390	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3400	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3410	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3420	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3430	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3440	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3450	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3460	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3470	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3480	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3490	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3500	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3510	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3520	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3530	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3540	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3550	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3560	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3570	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3580	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3590	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3600	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3610	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3620	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3630	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3640	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3650	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3660	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3670	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3680	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3690	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3700	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3710	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3720	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3730	1	50'	$1,589.93	$1,595.24		$3,185.17

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3661-0001-3740	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3750	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3760	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3770	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3780	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3790	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3800	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3810	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3820	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3830	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3840	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3850	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3860	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3870	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3880	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3890	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3900	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3910	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3920	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3930	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3940	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3950	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3960	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3970	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3980	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-3990	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4000	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4010	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4020	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4030	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4110	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4120	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4130	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4140	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4150	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4160	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4170	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4180	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4190	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4200	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4210	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4220	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4230	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4390	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4400	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4410	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4420	1	50'	$1,589.93	$1,595.24		$3,185.17

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3661-0001-4430	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4440	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4450	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3661-0001-4460	1	50'	$1,589.93	$1,595.24		$3,185.17
22-25-31-3662-0001-073R	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3662-0001-074R	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3662-0001-075R	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3662-0001-076R	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3662-0001-077R	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3662-0001-078R	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3662-0001-079R	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3662-0001-080R	1	TH	$1,192.45	$744.45		$1,936.90
22-25-31-3682-0001-1210	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-1220	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-1230	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-1240	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-1250	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-1260	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-1270	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-1280	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-1290	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-1300	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-1310	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-1320	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-1330	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-1340	1	TH	$1,192.45		$889.36	$2,081.81
22-25-31-3682-0001-2100	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2110	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2120	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2130	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2140	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2150	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2160	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2170	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2180	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2190	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2200	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2210	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2220	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2230	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2240	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2250	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2260	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2270	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2280	1	32'	$1,271.95		$3,021.11	$4,293.06
22-25-31-3682-0001-2290	1	32'	$1,271.95		$3,021.11	$4,293.06
22-25-31-3682-0001-2300	1	32'	$1,271.95		$3,021.11	$4,293.06

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3682-0001-2310	1	32'	$1,271.95		$3,021.11	$4,293.06
22-25-31-3682-0001-2320	1	32'	$1,271.95		$3,021.11	$4,293.06
22-25-31-3682-0001-2330	1	32'	$1,271.95		$3,021.11	$4,293.06
22-25-31-3682-0001-2340	1	32'	$1,271.95		$3,021.11	$4,293.06
22-25-31-3682-0001-2350	1	32'	$1,271.95		$3,021.11	$4,293.06
22-25-31-3682-0001-2360	1	32'	$1,271.95		$3,021.11	$4,293.06
22-25-31-3682-0001-2370	1	32'	$1,271.95		$3,021.11	$4,293.06
22-25-31-3682-0001-2380	1	32'	$1,271.95		$3,021.11	$4,293.06
22-25-31-3682-0001-2390	1	32'	$1,271.95		$3,021.11	$4,293.06
22-25-31-3682-0001-2400	1	32'	$1,271.95		$3,021.11	$4,293.06
22-25-31-3682-0001-2410	1	32'	$1,271.95		$3,021.11	$4,293.06
22-25-31-3682-0001-2420	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2430	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2440	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2450	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2460	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2470	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2480	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2490	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2500	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2510	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2520	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2530	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2540	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2550	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2560	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2740	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2750	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2760	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2770	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2780	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2790	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2800	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2810	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2820	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2830	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2840	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2850	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2860	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2870	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2880	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2890	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2900	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2910	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2920	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2930	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2940	1	32'	$1,271.95		$1,293.62	$2,565.57

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3682-0001-2950	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2960	1	32'	$1,271.95		$1,293.62	$2,565.57
22-25-31-3682-0001-2970	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-2980	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4040	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4050	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4060	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4070	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4080	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4090	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4100	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4240	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4250	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4260	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4270	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4280	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4290	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4300	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4310	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4320	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4330	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4340	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4350	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4360	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4370	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4380	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4470	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4480	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4490	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4500	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4510	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4520	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4530	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4540	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4550	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4560	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4570	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4580	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4590	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4600	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4610	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4620	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4630	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4640	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4650	1	50'	$1,589.93		$1,595.74	$3,185.67
22-25-31-3682-0001-4660	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4670	1	50'	$1,589.93		$3,776.38	$5,366.31

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3682-0001-4680	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4690	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4700	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4710	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4720	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4730	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4740	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4750	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4760	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4770	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4780	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4790	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4800	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4810	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-4820	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4830	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4840	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4850	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4860	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4870	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4880	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4890	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4900	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4910	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4920	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4930	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4940	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4950	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4960	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4970	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4980	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-4990	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5000	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5010	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5020	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5030	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5040	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5050	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5060	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5070	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5080	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5090	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5100	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5110	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5120	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5130	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5140	1	50'	$1,589.93		$2,021.28	$3,611.21

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3682-0001-5150	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5160	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5170	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5180	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5190	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5200	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5210	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5220	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5230	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5240	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5250	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5260	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5270	1	50'	$1,589.93		$2,021.28	$3,611.21
22-25-31-3682-0001-5280	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5290	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5300	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5310	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5320	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5330	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5340	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5350	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5360	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5370	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5380	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5390	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5400	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5410	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5420	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5430	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5440	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5450	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5460	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5470	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5480	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5490	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5500	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5510	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5520	1	50'	$1,589.93		$3,776.38	$5,366.31
22-25-31-3682-0001-5530	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5540	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5550	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5560	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5570	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5580	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5590	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5600	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5610	1	60'	$1,907.92		$4,531.66	$6,439.58

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3682-0001-5620	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5630	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5640	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5650	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5660	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5670	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5680	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5690	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5700	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5710	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5720	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5730	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5740	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5750	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5760	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5770	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5780	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5790	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5800	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5810	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5820	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5830	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5840	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5850	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5860	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5870	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5880	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-5890	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5900	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5910	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5920	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5930	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5940	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5950	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5960	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5970	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5980	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-5990	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-6000	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-6010	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-6020	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-6030	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-6040	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-6050	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-6060	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-6070	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-6080	1	60'	$1,907.92		$2,425.53	$4,333.45

ParcelID	Units	Type	FY 27 O&M	2022 Debt	2024 Debt	Total
22-25-31-3682-0001-6090	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-6100	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-6110	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-6120	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-6130	1	60'	$1,907.92		$2,425.53	$4,333.45
22-25-31-3682-0001-6140	1	60'	$1,907.92		$4,531.66	$6,439.58
22-25-31-3682-0001-6150		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6160		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6170		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6180		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6190		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6200		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6210		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6220		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6230		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6240		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6250		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6260		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6270		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6280		50'	$1,589.93		$0.00	$1,589.93
22-25-31-3682-0001-6290		50'	$1,589.93		$0.00	$1,589.93
Total Gross Assessments	614		$913,098.27	$398,598.20	$698,572.41	$2,010,268.88

Total Net Assessments			$858,312.37	$374,682.31	$656,658.07	$1,889,652.75

SECTION V

RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CROSSINGS COMMUNITY DEVELOPMENT DISTRICT SETTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, 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 the 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 of Supervisors desires to adopt an annual meeting schedule for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), 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 2027 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 2026.

ATTEST:	**CROSSINGS COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

EXHIBIT A:
CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF MEETINGS FOR FISCAL YEAR 2027

The Board of Supervisors ("**Board**") of the Crossings Community Development District ("**District**") will hold their regular meetings for Fiscal Year 2027 at the West Osceola Branch Library, 305 Campus Street, Celebration, Florida 34747, at 9:15 a.m. on the following dates, unless otherwise indicated as follows:

October 1, 2026
November 5, 2026 (Landowners' Election & BOS Meeting)
December 3, 2026
January 7, 2027
February 4, 2027
March 4, 2027
April 1, 2027
May 6, 2027
June 3, 2027
July 1, 2027
August 5, 2027
September 2, 2027

The meetings will be conducted in accordance with the provisions of Florida law for community development districts and will be open to the public. The meetings may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for the meetings may be obtained by contacting the office of the District Manager c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801; Phone: (407) 841-5524 ("**District Manager's Office**").

There may be occasions when one or more Board supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at any 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 Manager's Office.

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

District Manager

SECTION VI

RESOLUTION 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CROSSINGS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND 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 within Osceola County, Florida; and

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District's Board of Supervisors ("**Board**") "shall exercise the powers granted to the district pursuant to Chapter 190, *Florida Statutes*," and the Board shall consist of five (5) members; and

WHEREAS, the District is statutorily required to hold its meeting of the landowners of the District for the purpose of electing Supervisors for the District on a date in November established by the Board, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

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

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

Seat Number	Supervisor	Term Expiration Date
1	Kareyann Ellison	11/2026
2	Brian Walsh	11/2026
3	Milton Andrade	11/2026
4	Garrett Parkinson	11/2028
5	Brent Elliott	11/2028

This year, Seat 1 currently held by Kareyann Ellison, Seat 2 currently held by Brian Walsh, and Seat 3 currently held by Milton Andrade, are subject to a landowner election by landowners in November 2026. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNERS' ELECTION**. In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on **Thursday, November 5, 2026, at 9:15 a.m., and located at the West Osceola Branch Library, 305 Campus Street, Celebration, Florida 34747**.

3. **PUBLICATION.** The District's Secretary is hereby directed to publish notice of the landowners' meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its **August 6, 2026,** meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Governmental Management Services - Central Florida LLC, located at 219 E. Livingston Street, Orlando, Florida 32801.

5. **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.

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED THIS 6TH DAY OF AUGUST 2026.

ATTEST:	**CROSSINGS COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
SECRETARY / ASST. SECRETARY	CHAIRPERSON / VICE CHAIRPERSON

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Crossings Community Development District (**"District"**) the location of which is generally described as comprising of a parcel or parcels of land containing approximately 175.85 acres, more or less generally located north of Jones Road, east and west of Wetlands Place and Gerry Court in Osceola County, Florida. advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District's Board of Supervisors (**"Board"**, and individually, **"Supervisor"**). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE:	Thursday, November 5, 2026
HOUR:	9:15 a.m.
LOCATION:	West Osceola Branch Library 305 Campus Street Celebration, Florida 34747

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801 Ph: (407) 841-5524 (**"District Manager's Office"**). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. 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 Manager's Office.

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

District Manager
Run Date(s): __________ & _____________

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF CROSSINGS COMMUNITY DEVELOPMENT DISTRICT FOR THE ELECTION OF SUPERVISORS

DATE OF LANDOWNERS' MEETING: **Thursday, November 5, 2026**

TIME: **9:15 a.m.**

LOCATION: **West Osceola Branch Library**
305 Campus Street
Celebration, Florida 34747

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
LANDOWNERS' MEETING – THURSDAY, NOVEMBER 5, 2026

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints ______________________________ ("**Proxy Holder**") for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Crossings Community Development District to be held at the **West Osceola Branch Library, 305 Campus Street, Celebration, Florida 34747, on Thursday, November 5, 2026, at 9:15 a.m.,** and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners' meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners' meeting prior to the Proxy Holder's exercising the voting rights conferred herein.

____
Printed Name of Legal Owner

______________________________ ______________________________
Signature of Legal Owner Date

Parcel Description	**Acreage**	**Authorized Votes**
______________________	_______	_______
______________________	_______	_______
______________________	_______	_______

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _______

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2025), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
CROSSINGSCOMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
LANDOWNERS' MEETING – Thursday, November 5, 2026

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Crossings Community Development District and described as follows:

Description	**Acreage**
____	_______
____	_______
____	_______

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, ____________________________, as Landowner, or as the proxy holder of _____________________ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
1		
2		
3		

Date: ____________________________

Signed: ______________________________
Printed Name: _________________________

SECTION VII

RESOLUTION 2026-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CROSSINGS COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE THE DATE, TIME AND PLACE OF A PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES RELATING TO PARKING AND PARKING ENFORCEMENT.

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 entirely within Osceola County, Florida; and

WHEREAS, the Board of Supervisors of the District (the "**Board**") is authorized by Sections 190.011(5) and 190.035, *Florida Statutes*, to adopt rules, orders, rates, fees and charges pursuant to Chapter 120, Florida Statutes.

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

SECTION 1. The Board intends to adopt *Rules Relating to Parking and Parking Enforcement* (the "**Policy**"), a proposed copy of which is attached hereto as **Exhibit A**. The District will hold a public hearing on such Policy at a meeting of the Board to be held on **Thursday, October 1, 2026, at 9:15 a.m.** at the **West Osceola Branch Library** located at **305 Campus Street, Kissimmee, Florida 34747.**

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes* and all prior actions taken for the purpose of publishing notice are hereby ratified.

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

PASSED AND ADOPTED this 6th day of August 2026.

ATTEST:	**CROSSINGS COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Proposed Rules Relating to Parking and Parking Enforcement

Exhibit A

Proposed Rules Relating to Parking and Parking Enforcement

[*Begins on Following Page*]

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
RULES RELATING TO PARKING AND PARKING ENFORCEMENT

In accordance with Chapter 190, *Florida Statutes,* and on ______________, 2026, at a duly noticed public meeting, the Board of Supervisors of the Crossings Community Development District ("District") adopted the following policy to govern parking and parking enforcement on certain District property (the "Rule" or "Policy"). This Rule repeals and supersedes all prior rules and/or policies governing the same subject matter.

SECTION 1. INTRODUCTION. The District finds that Oversized Vehicles, Vessels, Recreational Vehicles, and Abandoned/Broken-Down Vehicles Parked on certain of its property cause hazards and danger to the health, safety, and welfare of District residents, paid users, and the public. This Rule is intended to provide the District with a means to remove such Oversized Vehicles, Vessels, Recreational Vehicles, and Abandoned/Broken-Down Vehicles which are parked in a manner which violates this Rule. This Rule does not govern Parking on private residential lots.

SECTION 2. DEFINITIONS.

A. *Vehicle*. Any mobile item which normally uses wheels, whether motorized or not. This term shall include, but shall not be limited to, Oversized Vehicles, Recreational Vehicles, and Abandoned/Broken-Down Vehicles.

a. *Oversized Vehicle*. As used herein, "Oversized Vehicle" shall mean the following:

i. Any Vehicle or Vessel heavier or larger in size than a one-ton, dual rear wheel pick-up truck;
ii. Motor Vehicles with a trailer attached;
iii. Motor coaches/homes;
iv. Travel trailers, camping trailers, park trailers, fifth-wheel trailers, semi-trailers, or any other kind of trailer;
v. Mobile homes or manufactured homes.

b. *Abandoned/Broken-Down Vehicle*. A vehicle that has no license plate, has expired registration, is visibly not operational, or has not moved for a period of seven (7) days.

c. *Recreational Vehicle*. A vehicle designed for recreational use, which includes motor homes, campers, and trailers relative to same.

B. *Vessel*. Every description of watercraft, barge, or airboat used or capable of being used as a means of transportation on water.

C. *Park(ed)/(ing)*. A Vehicle or Vessel left unattended by its owner or user or attended by its owner or user but kept stationary for a period of an hour or more.

D. *Tow-Away Zone.* District property for which the District is authorized to initiate a towing and/or removal action. **Any District property not a Designated Parking Area is a Tow Away Zone.**

E. *Overnight.* Between the hours of 10:00 p.m. and 6:00 a.m. daily.

F. *Mailbox Parking*. Spots designated for mail pick up.

SECTION 3. ESTABLISHMENT OF TOW-AWAY ZONES. Those areas within the District's boundaries identified as grass common areas, amenity parking, mailbox parking, and roadways as depicted at **Exhibit A**, which is incorporated herein by reference, are hereby established as "Tow-Away Zones" for all Oversized Vehicles, Vessels, Recreational Vehicles, and Abandoned/Broken-Down Vehicles (together, "**Tow-Away Zones**"), enforceable subject to the Rules set forth herein.

SECTION 4. EXCEPTIONS.

A. OVERNIGHT ON-STREET AND OVERFLOW PARKING. Oversized Vehicles, Recreational Vehicles, and Vessels are not permitted to be Parked on-street or in overflow areas Overnight and shall be subject to towing at owner's expense.

B. OVERNIGHT AMENITY PARKING. Vehicles, excluding Oversized Vehicles, Vessels, Recreational Vehicles, and Abandoned/Broken-Down Vehicles, may Park in the Designated Parking Areas of amenity facilities depicted in **Exhibit A** during the open hours of operations of such amenity facilities, including any District-authorized special events occurring outside of regular hours of operation. Otherwise, no Overnight Parking is permitted at the amenity facilities.

C. ABANDONED/BROKEN-DOWN VEHICLES. Abandoned/Broken-Down Vehicles may not be Parked on District property at any time.

D. VENDORS/CONTRACTORS. The District Manager or his/her designee may authorize vendors/consultants in writing to Park company vehicles in order to facilitate District business. All vehicles so authorized must be identified by a Parking pass issued by the District.

E. DELIVERY VEHICLES AND GOVERNMENTAL VEHICLES. Delivery vehicles, including but not limited to, U.S.P.S., U.P.S., Fed Ex, moving company vehicles, and lawn maintenance vendors may Park on District property while actively engaged in the operation of such businesses. Vehicles owned and operated by any governmental unit may also Park on District property while carrying out official duties.

F. MANNER OF PARKING. Vehicles and Vessels of any kind may not be Parked such that they utilize additional spaces, block access to District property, prevent the safe and orderly flow of traffic, obstruct the ability of emergency vehicles to access roadways or property, cause damage to the District's property, restrict the normal operation of the District's business, or otherwise poses a danger to the District, its residents and guests, the general public, or the property of same. All Parking must comply with all state and local laws and ordinances.

G. MAILBOX PARKING. Mailbox Parking is limited to five (5) minutes. Any cars parked in the Mailbox Parking spots for extended periods of time, including Overnight, shall be subject to towing at owner's expense.

SECTION 5. TOWING/REMOVAL PROCEDURES; ENFORCEMENT.

A. SIGNAGE AND LANGUAGE REQUIREMENTS. Notice of the Tow-Away Zones shall be posted on District property in the manner set forth in Section 715.07, *Florida Statutes*.

Such signage is to be placed in conspicuous locations, in accordance with Section 715.07, *Florida Statutes*.

B. **TOWING/REMOVAL AUTHORITY.** The District may engage a towing company to tow/remove any Vehicle or Vessel improperly Parked in a Tow-Away Zone at the owner's expense. The Vehicle or Vessel shall be towed/removed by the towing service in accordance with Florida law, specifically the provisions set forth in Section 715.07, *Florida Statutes*.

C. **AGREEMENT WITH AUTHORIZED TOWING SERVICE.** The District Manager is hereby authorized to enter into and maintain an agreement with a firm authorized by Florida law to tow/remove unauthorized vehicles and in accordance with Florida law and with the policies set forth herein.

D. **AMENITY SUSPENSION.** The District may, in its discretion, suspend the amenity privileges of the owner or operator of any Vehicle or Vessel Parked in violation of this Rule, in accordance with the District's adopted *Suspension and Termination of Privileges Rule*.

SECTION 6. **PARKING AT YOUR OWN RISK.** Vehicles, Vessels or Recreational Vehicles may be Parked on District property pursuant to this Rule, provided however that the District assumes no liability for any theft, vandalism and/or damage that might occur to personal property and/or to such Vehicles.

SECTION 7. **AMENDMENTS; DESIGNATION OF ADDITIONAL TOW-AWAY ZONES.** The Board in its sole discretion may amend these Rules Related to Parking and Parking Enforcement from time to time to designate new Tow-Away Zones as the District acquires additional common areas. Such designations of new Tow-Away Zones are subject to proper signage and notice prior to enforcement of these Rules in such areas.

EXHIBIT A – *Tow Away Zones*

Effective date: ______________, 2026

SECTION VIII

ADDENDUM TO POOL MAINTENANCE SERVICES AGREEMENT
(Temporary Fuel Surcharge)

THIS ADDENDUM ("Addendum") is made effective this 1st day of June 2026 ("Effective Date"), by and between:

> **CROSSINGS COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 ("District"); and
>
> **ROGER JAMES MCDONNELL D/B/A RESORT POOL SERVICES**, whose mailing address is 14525 Johns Lake Road, Clermont, Florida 34711 ("Contractor" and, with the District, "Parties").

RECITALS

WHEREAS, the District and Contractor previously entered into that certain *Agreement by and Between the Crossings Community Development District and Roger James McDonnell D/B/A Resort Pool Services for Pool Maintenance Services*, dated as of May 1, 2024 ("Agreement"), incorporated herein by this reference; and

WHEREAS, the District and Contractor desire to modify the Agreement to account for additional compensation for a temporary fuel surcharge, as set forth in **Exhibit A**, attached hereto and incorporated herein by reference; and

WHEREAS, pursuant to Section 20 of the Agreement, the Agreement may be amended by an instrument in writing executed by both Parties; and

WHEREAS, the District and Contractor now desire to amend the Agreement as described 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:

1. RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Addendum.

2. TEMPORARY FUEL SURCHARGE.

A. Services, as that term is defined in the Agreement, rendered on or after the Effective Date of this Addendum shall be subject to a temporary fuel surcharge, as outlined in **Exhibit A** to this Addendum ("Surcharge"). The Surcharge will be in effect from the Effective Date through September 30, 2026.

B. The Surcharge must be shown as a separate line item on the invoices showing the compensation owed under the Agreement, plus the Surcharge, and a total amount for each month. Contractor shall provide a screenshot of the AAA Florida Average Gas Prices as of the first day of each month, which will be compared to the rates set forth in **Exhibit A** to evidence the Surcharge.

3. AFFIRMATION OF THE AGREEMENT. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this Addendum, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All remaining provisions, including, but not limited to, the engagement of services, fees, costs, indemnification, and sovereign immunity provisions, remain in full effect and are fully enforceable.

4. AUTHORIZATION. The execution of this Addendum has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Addendum.

5. EXECUTION IN COUNTERPARTS. This Addendum may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute one and the same instrument.

6. EFFECTIVE DATE. This Addendum shall have an effective date as of the date first written above.

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

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

Signed by:

Milton Andrade

05F2744F40FE41E...

Chairperson, Board of Supervisors

ROGER JAMES MCDONNELL D/B/A RESORT POOL SERVICES,

DocuSigned by:

Simon McDonell

C233DB72FD304B8...

By: Simon McDonell

Its: Manager

Exhibit A: Fuel Surcharge Proposal

Exhibit A:
Fuel Charge

RESORT
POOL SERVICES

Monthly Fuel Surcharge Request

To whom it may concern

We appreciate your continued trust and support. We are writing to inform you of a temporary change to our billing structure due to the ongoing increase in fuel costs.

As you may be aware, gas prices have risen significantly and continue to impact transportation and operational expenses across our industry. In order to continue providing the reliable service and quality you expect, we will be implementing a temporary fuel surcharge of $50 per month, effective June 1st 2026.

This surcharge will remain in place only until gas prices have remained under $3.95 at which time the fee will be removed.

We understand that any increase in costs can be difficult, and this decision was not made lightly. Our goal is to remain transparent while continuing to serve you without compromising the quality and dependability of our services.

We sincerely appreciate your understanding and continued business. If you have any questions, please feel free to contact us directly.

Thank you again for your support.

Simon McDonnell

VP of Operations

Resort Pool Services

321-689-6210

SECTION IX

LICENSE AGREEMENT

THIS LICENSE AGREEMENT (the "**Agreement**") is made and entered into effective the ___ day of June 3 2026 ("**Effective Date**"), by and between:

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, 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 (the "**District**"), and

CROSSINGS NEIGHBORHOOD ASSOCIATION, INC., a Florida not-for-profit corporation with a mailing address of 4110 S. Florida Avenue, Suite 200, Lakeland, Florida 33813 (the "**Licensee**", together with the District, the "**Parties**").

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to and governed by Chapter 190, *Florida Statutes*; and

WHEREAS, the District owns and maintains public improvement facilities, including facilities for recreational use (the "**Amenities**"); and

WHEREAS, Licensee is a not-for-profit organization serving the same community as the District; and

WHEREAS, the District agrees that Licensee may use the Amenities to host certain events for residents and authorized users within the Crossings community, subject to the terms set forth herein (the "**Events**" and each individually, an "**Event**"); and

WHEREAS, the District and Licensee warrant and agree that they have all right, power, and authority to enter into and be bound by this Agreement.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and Licensee agree as follows:

1. INCORPORATION OF RECITALS. The Recitals stated above are true and correct and are incorporated herein as a material part of this Agreement.

2. GRANT OF LICENSE. The District hereby grants to Licensee a nonexclusive license to use the Amenities to host Events which are authorized by the District, in accordance with the terms and conditions contained herein, and in any exhibits, amendments, or addenda hereto (the "**License**"). As consideration for said use of the Amenities, Licensee agrees to the following conditions:

A. For each proposed Event, Licensee shall submit details to the District at least thirty (30) days in advance. The District shall approve or deny each event in writing. The District will evaluate each proposed Event on a case-by-case basis and may impose additional requirements or restrictions in its discretion. Licensee may not host any Event unless first approved by the District in writing.

B. This License is for community events hosted for the benefit of residents of the Crossings community and which shall not be advertised to the general public. The District reserves all rights and privileges in and to the District's property, including the Amenities. This License for the Amenities is granted to Licensee in its "as is" condition and without any warranty or representation, express or implied.

C. This License does not guarantee exclusive use of the Amenities. Licensee's use of the Amenities shall be contemporaneous with the use of the District's facilities by patrons of the District, and Licensee's use shall not interfere with the operation of the District's facilities as a public improvement except as set forth herein.

D. Licensee's use of the Amenities shall be subject to all applicable laws, rules, regulations, and policies. Licensee acknowledges receiving a copy of the District's *Amenity Policies and Rates*, dated October 2, 2025, and agrees to comply with same. Among other requirements, the following are prohibited at the Amenities:

i. Alcohol
ii. Smoking and vaping
iii. Vehicles (other than in designated parking spaces)
iv. Fireworks and open flames
v. Obscenity, horseplay, and littering

E. Food and drinks are only permitted if served by a licensed and insured caterer or food vendor. No food or drinks are permitted on the pool deck.

F. The grant of this License is further conditioned on Licensee's compliance at all times with applicable laws, statutes, ordinances, codes, rules, regulations, and requirements of federal, state, county, city and municipal government, and any and all of their departments and bureaus, and all applicable permits and approvals, including but, not limited to, health department requirements, fire code and other laws (the "**Laws**"). It is Licensee's responsibility to know, understand and follow such Laws.

G. The District shall not be responsible for the personal safety of Licensee's invitees, participants, or other persons on District property pursuant to this Agreement, except to the limited extent provided for in the normal operation of the District's facilities. Licensee acknowledges and accepts that the District shall not be responsible for personal injury, loss or damage to personal property, vehicles, equipment stored on site, or any other losses incurred by Licensee or its invitees.

Licensee shall be solely responsible for all activities and vendors associated with an Event.

H. Licensee agrees to use all due care to protect the property of the District and its patrons and guests from damage and recognizes that the District's facilities, including the Amenities, are being simultaneously run as a public improvement and the public will have continuous use of the facilities simultaneously with Licensee's use. Licensee shall be responsible for all clean up and for restoring the Amenities to its original condition at the conclusion of the Event and shall assume responsibility for any and all damage to any real or personal property of the District or any third parties as a result of Licensee's use of the Amenities under this Agreement, including, but not limited to, by its guests and invitees. Licensee shall commence repair of any damage resulting from its operations under this Agreement within twenty-four (24) hours. Any such repairs shall be at Licensee's sole expense, unless otherwise agreed in writing by the District.

3. **TERM.** The initial term of this Agreement shall be from the Effective Date to September 30, 2026. This Agreement shall automatically renew for additional one-year terms unless terminated in accordance with the provisions hereof. Licensee may only use the Amenities for Events on those dates and times authorized by the District in writing.

4. **SUSPENSION, REVOCATION AND TERMINATION.** The District and Licensee acknowledge and agree that the License granted herein is a mere privilege and may be suspended, terminated or revoked immediately, with or without cause, by either party upon written notice. In the event this License is revoked or terminated pursuant to its terms, Licensee must expeditiously remove any items from the Amenities. No further payments will be due after termination or revocation of this License. Licensee shall not be entitled to any payment of damages for termination or revocation whatsoever by the District – this grant of License is a mere privilege and not a right. The failure of any party hereto to enforce any provision of this Agreement shall not be construed to be a waiver of such or any other provision, nor in any way to affect the validity of all or any part of this Agreement or the right of such party thereafter to enforce each and every provision. No waiver of any breach shall be held to constitute a waiver of any other or subsequent breach.

5. **INSURANCE AND INDEMNITY.**

A. Licensee shall acquire and maintain, and shall require any vendors or subcontractors operating on the Amenities to acquire and maintain, general commercial liability insurance coverage acceptable to the District in an amount not less than $1,000,000 per occurrence, as well as $1,000,000 automobile liability coverage, which shall include all claims and losses that may relate in any manner whatsoever to use of the License by Licensee, its employees, agents, participants, guests or invitees, including without limitation any person entering District property pursuant to this Agreement. The insurance coverage shall additionally include a minimum of $100,000 damage to rented premises coverage. The District and its supervisors, officers, employees, staff, and consultants shall be named as additional insured parties on such policy. Licensee shall provide continuous proof of such insurance coverage to the District. A certificate of insurance reflecting such amounts and insureds shall be provided to the District at the time of execution of this Agreement.

B. Licensee hereby agrees to defend, indemnify and hold the District harmless from and against any and all claims, demands, losses, damages, liabilities, and expenses, and all suits, actions and judicial decrees (including, without limitation, costs and reasonable attorneys' fees for the District's legal counsel of choice, whether at trial or on appeal), arising from or resulting in any manner whatsoever from use of the License by Licensee, its employees, agents, participants, guests or invitees. Nothing herein requires Licensee to indemnify the District for any fault attributable to the District; however, Licensee is required to indemnify the District for any and all percentage of fault attributable to the Licensee, its employees, agents, participants, guests or invitees.

C. Nothing in this Agreement shall be construed as a waiver of the District's sovereign immunity or limits of liability beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in section 768.28, *Florida Statutes*, or other statute. The provisions of this Paragraph shall survive suspension or revocation of the License or termination of this Agreement.

6. NOTICES. Any notice, demand, request or communication required or permitted hereunder ("**Notice**" or "**Notices**") shall be in writing and sent by hand delivery, United States certified mail, or by recognized overnight delivery service, to the addresses first specified above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Licensee may deliver Notice on behalf of the District and Licensee. Any party or other person to whom Notices are to be sent or copied may notify the other Parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the Parties and addressees set forth herein.

7. ENFORCEMENT OF AGREEMENT. In the event that either the District or Licensee is required to enforce this Agreement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees, paralegal fees and costs for trial, mediation, or appellate proceedings. 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 for any action arising hereunder shall be in a court of appropriate jurisdiction in Osceola County, Florida.

8. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

9. NON-TRANSFER. The License shall be for the sole use by Licensee and shall not be assigned or transferred without the prior written consent of the District in its sole discretion. A transfer or assignment of all or any part of the License shall cause the License to become voidable, in the sole discretion of the District.

10. ENTIRE AGREEMENT. This is the entire agreement of the Parties as it relates to the subject of this Agreement. This Agreement may not be amended except in writing signed by both Parties. This Agreement supersedes any prior agreement between the District and Licensee regarding the use of the Amenities. This Agreement shall not be recorded in the public records.

11. PUBLIC RECORDS. Licensee understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and shall be treated as such in accordance with the District's Records Retention Policy and Florida law.

[Signatures on Following Page]

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

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

Signed by:

05E2744E40FE41E...

Chairperson, Board of Supervisors

CROSSINGS NEIGHBORHOOD ASSOCIATION, INC.

By: Dionne L. Kuce

Its: HOA Manager

SECTION X

SECOND AMENDMENT TO AGREEMENT BY AND BETWEEN THE CROSSINGS COMMUNITY DEVELOPMENT DISTRICT AND PRINCE AND SONS, INC., FOR LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES

THIS SECOND AMENDMENT ("**Second Amendment**") is made and entered into as of this 1st day of July 2026, by and between:

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located within 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

PRINCE AND SONS, INC., a Florida corporation, with a mailing address of 200 South F Street, Haines City, Florida 33844 ("**Contractor**," together with the District, the "**Parties**").

RECITALS

WHEREAS, the District and Contractor previously entered into that certain *Agreement by and Between the Crossings Community Development District and Prince and Sons, Inc., for Landscape and Irrigation Maintenance Services*, dated July 1, 2025, as amended and supplemented from time to time (the "**Agreement**"), incorporated herein by this reference; and

WHEREAS, pursuant to Section 22 of the Agreement, the Agreement may be amended by an instrument in writing executed by both Parties; and

WHEREAS, the District and Contractor now desire to amend the Agreement to remove certain property from Contractor's service area, and to revise Contractor's compensation for the Services described in the Agreement to reflect said removal; and

WHEREAS, the District and Contractor each represent that it has the authority to execute this Second Amendment and to perform its obligations and duties hereunder, and each has satisfied all conditions precedent to the execution of this Second Amendment so that this Second Amendment constitutes a legal and binding obligation of each party hereto.

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. INCORPORATION OF RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Second Amendment.

SECTION 2. AMENDMENT OF AGREEMENT. Pursuant to Section 22 of the Agreement, the District and Contractor agree to amend the Agreement in the following:

A. Section 4(A) of the Agreement is hereby revised to state the following: "As compensation for Services described in this Agreement, the District agrees to pay Contractor an annual total not to exceed **One Hundred Eighty-Three Thousand, Seven Hundred Sixty-Eight Dollars and 00/100 Cents ($183,768.00)**, all as more particularly described in Exhibit A." Additionally, page 28 of the Agreement is hereby replaced in its entirety with **Exhibit A** to this Second Amendment.

B. Exhibit B of the Agreement is hereby replaced in its entirety with **Exhibit B** to this Second Amendment. Accordingly, all references to Exhibit B in the Agreement shall be read to mean the service area described and depicted in **Exhibit B** attached hereto and incorporated herein by reference.

SECTION 3. AFFIRMATION OF THE AGREEMENT. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this Second Amendment, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All of the remaining provisions, including, but not limited to, the engagement of services, fees, costs, indemnification, and sovereign immunity provisions, remain in full effect and fully enforceable except for the terms as specifically amended herein. To the extent the provisions of this Second Amendment and **Exhibit A** or **Exhibit B** hereto conflict, this Second Amendment shall control.

SECTION 4. AUTHORIZATION. The execution of this Second Amendment has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all the requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Second Amendment.

SECTION 5. EXECUTION IN COUNTERPARTS. This Second Amendment may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

IN WITNESS WHEREOF, the Parties execute this Second Amendment the day and year first written above.

[*Signatures on Following Page*]

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

Signed by:

05F2744F40FE41E...

Chairperson, Board of Supervisors

PRINCE AND SONS, INC., a Florida corporation

Signed by:

By: C7CB56360E5C44C...

Print: Lucas Martin

Its: Manager

Exhibit A: Updated Pricing

Exhibit B: Revised Service Area Map

EXHIBIT A:
Updated Pricing

Crossings CDD Landscape Fee Summary ADDENDUM NO VERGE 6/24/2026

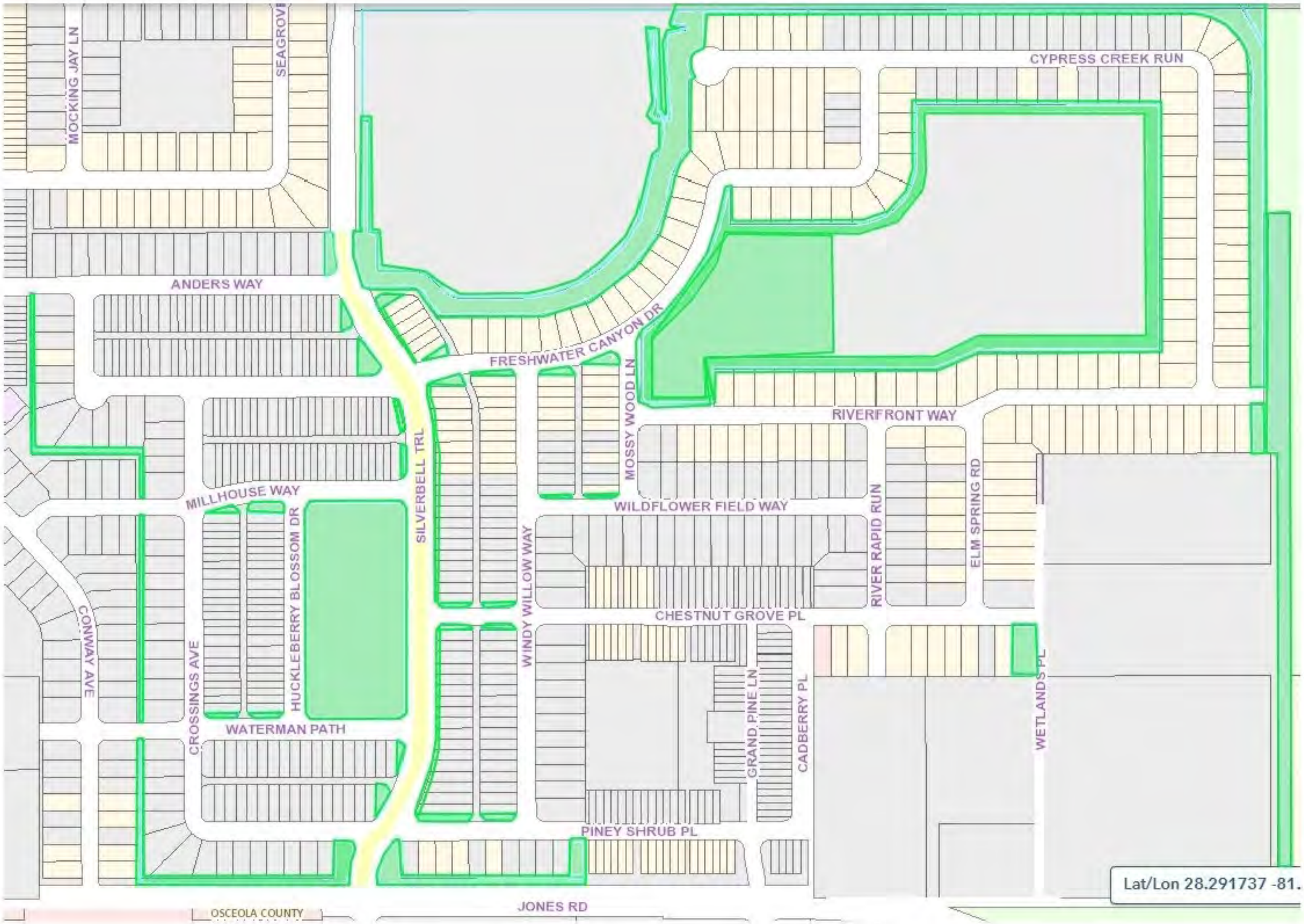
Contractor:	**Prince and Sons, Inc.**	**Property:**	**Crossings CDD**
Address:	**14645 Boggy Creek Rd.** **Orlando, FL 32824**	**Address:**	**219 E. Livingston St.** **Orlando,** **Florida,** **32801**
Phone:	**(863) 422-5207**	**Phone:**	**407-750-3599**
Fax:			
Contact:	**Lucas Martin**	**Contact:**	**JWright@gmscfl.com**
Email:	lmartn@princeandsonsinc.com	**Email:**	

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
GENERAL SERVICES (Schedule A) - Mowing/Detailing	12,090	12,090	12,090	12,090	12,090	12,090	12,090	12,090	12,090	12,090	12,090	12,090	$145,080
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.) *Per Yard Pricing: $55*					8,256 *150 Yards*						4,392 *80 Yards*		$12,648
PALM TRIMMING (Schedule E - C.) *Per Palm Price: $50*						*55 Palms*							$0
ANNUAL CHANGES *- None at this time* (Schedule E - A.) *Per Annual Pricing: $2*													$0
IRRIGATION MAINT. (Schedule D)	550	550	550	550	550	550	550	550	550	550	550	550	$6,600
TOTAL FEE PER MONTH:	$12,640	$16,080	$12,640	$15,480	$21,496	$15,480	$12,640	$16,080	$12,640	$15,480	$17,632	$15,480	$183,768
Flat Fee Schedule	$15,314	$15,314	$15,314	$15,314	$15,314	$15,314	$15,314	$15,314	$15,314	$15,314	$15,314	$15,314	$183,768

Essential Services Mowing/Detailing/Irrigation/Fert and Pest	$171,120
Extra Services Annual Changes, Palm Pruning, Mulch	$12,648
TOTAL	$183,768.00

Exhibit B:

Revised Service Area Map



TRACTS INDICATED IN GREEN WILL BE MAINTAINED BY THE CDD.

SECTION XI

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

CONTENTS

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, 2025, 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, 2025, 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 25, 2026, 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 25, 2026 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 25, 2026

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, 2025. 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 $21,765,845.

- The change in the District's total net position in comparison with the prior fiscal year was $3,540,717, 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, 2025, the District's governmental funds reported combined ending fund balances of $2,049,511. A portion of fund balance is restricted for debt service and future capital repairs and replacement 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.

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.

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

	2025	2024
Current assets	$ 2,120,389	$ 4,444,258
Capital assets	39,416,384	34,418,539
Total assets	41,536,773	38,862,797
Current liabilities	805,928	1,362,669
Long-term liabilities	18,965,000	19,275,000
Total liabilities	19,770,928	20,637,669
Net position		
Net invested in capital assets	20,141,384	13,974,332
Restricted for debt service	1,592,253	1,298,105
Restricted for capital projects	9,245	2,914,106
Unrestricted	22,963	38,585
Total net position	$21,765,845	$ 18,225,128

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

	2025	2024
Program revenues	$ 5,124,016	$ 6,216,975
General revenues	11,536	56,831
Total revenues	5,135,552	6,273,806
Expenses		
General government	152,576	94,884
Maintenance and operations	375,959	163,712
Interest on long-term debt	1,066,300	353,620
Cost of issuance	-	485,994
Total expenses	1,594,835	1,098,210
Change in net position	3,540,717	5,175,596
Net position - beginning of period	18,225,128	13,049,532
Net position - end of year	$ 21,765,845	$18,225,128

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $1,594,835, which 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 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, 2025.

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. The general fund reported a deficit for fiscal year ended September 30, 2025 which was funded with prior year surpluses.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $39,416,384 invested in construction in process. Construction in process has not completed as of September 30, 2025 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, 2025, the District had $19,275,000 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 2026, 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.

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, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	$ 86,369
Assessments receivable	4,387
Due from developer	6,522
Restricted assets:	
Investments	2,023,111
Capital assets:	
Non-depreciable	39,416,384
TOTAL ASSETS	$ 41,536,773
LIABILITIES	
Accounts payable	$ 69,627
Accrued interest payable	425,050
Due to developer	751
Deposits	500
Bonds payable, due within one year	310,000
Bonds payable, due in more than one year	18,965,000
TOTAL LIABILITIES	19,770,928
NET POSITION	
Net investment in capital assets	20,141,384
Restricted for:	
Debt service	1,592,253
Capital projects	9,245
Unrestricted	22,963
TOTAL NET POSITION	$ 21,765,845

The accompanying notes are an integral part of this financial statement

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

		Program Revenues			Net (Expense) Revenues and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities					
General government	$ 152,576	$ 152,576	$ 177,337	$ -	$ 177,337
Maintenance and operations	375,959	170,492	-	2,930,582	2,725,115
Interest on long-term debt	1,066,300	1,635,307	57,722	-	626,729
Total governmental activities	$ 1,594,835	$ 1,958,375	$ 235,059	$ 2,930,582	3,529,181
	General revenues:				
	Miscellaneous income				11,536
	Total general revenues				11,536
	Change in net position				3,540,717
	Net position - October 1, 2024				18,225,128
	Net position - September 30, 2025				$ 21,765,845

The accompanying notes are an integral part of this financial statement

CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2025

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	$ 86,369	$ -	$ -	$ 86,369
Investments	-	2,014,832	8,279	2,023,111
Assessments receivable	1,916	2,471	-	4,387
Due from developer	4,769	-	1,753	6,522
Due from other funds	36	-	-	36
TOTAL ASSETS	$ 93,090	$ 2,017,303	$ 10,032	$ 2,120,425
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 69,627	$ -	$ -	$ 69,627
Due to other funds	-	-	36	36
Deposits	500	-	-	500
Due to developer	-	-	751	751
TOTAL LIABILITIES	70,127	-	787	70,914
FUND BALANCES				
Restricted for:				
Debt service	-	2,017,303	-	2,017,303
Capital projects	-	-	9,245	9,245
Unassigned	22,963	-	-	22,963
TOTAL FUND BALANCES	22,963	2,017,303	9,245	2,049,511
TOTAL LIABILITIES AND FUND BALANCES	$ 93,090	$ 2,017,303	$ 10,032	$ 2,120,425

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, 2025

Total Governmental Fund Balances in the Balance Sheet	$ 2,049,511
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	39,416,384
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:	
Accrued interest payable	(425,050)
Governmental bonds payable	(19,275,000)
Net Position of Governmental Activities	$ 21,765,845

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, 2025

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES				
Developer contributions	$ 177,337	$ -	$ 2,888,464	$ 3,065,801
Assessments	323,068	1,635,307	-	1,958,375
Investment earnings	-	57,722	42,118	99,840
Miscellaneous revenue	11,536	-	-	11,536
TOTAL REVENUES	511,941	1,693,029	2,930,582	5,135,552
EXPENDITURES				
General government	151,604	-	972	152,576
Maintenance and operations	375,959	-	-	375,959
Capital outlay	-	-	4,997,845	4,997,845
Debt				
Principal	-	295,000	-	295,000
Interest expense	-	829,674	-	829,674
TOTAL EXPENDITURES	527,563	1,124,674	4,998,817	6,651,054
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(15,622)	568,355	(2,068,235)	(1,515,502)
OTHER SOURCES (USES)				
Transfers in (out)	-	(37,581)	37,581	-
TOTAL OTHER SOURCES (USES)	-	(37,581)	37,581	-
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	(15,622)	530,774	(2,030,654)	(1,515,502)
FUND BALANCE				
Beginning of year	38,585	1,486,529	2,039,899	3,565,013
End of year	$ 22,963	$2,017,303	$ 9,245	$ 2,049,511

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, 2025

Net Change in Fund Balances - Total Governmental Funds	$ (1,515,502)
Amount reported for governmental activities in the Statement of Activities are different because:	
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	4,997,845
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	295,000
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	(236,626)
Change in Net Position of Governmental Activities	$ 3,540,717

The accompanying notes are an integral part of this financial statement

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. All 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.

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.

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;

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.

Prepaid Items

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

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of 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.

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.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Unearned Revenue

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

Long-Term Obligations

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

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

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

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

Fund Equity/Net Position

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position (continued)

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.

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.

Investments

The District's investments were held as follows at September 30, 2025:

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First American Government Obligation CL D	$ 2,023,111	S&P AAAm	Weighted average of the fund portfolio: 45 days
Total Investments	$ 2,023,111		

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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.

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

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

NOTE E – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

Fund	Transfer In	Transfer Out
Capital projects	$ 37,581	$ -
Debt service	-	37,581
Total	$ 37,581	$ 37,581

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, 2025 was as follows:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Construction in process	$34,418,539	$ 4,997,845	$ -	$39,416,384
Total capital assets, not being depreciated	34,418,539	4,997,845	-	39,416,384
Governmental activities capital assets - net	$34,418,539	$ 4,997,845	$ -	$39,416,384

The District Capital Improvement Project ("CIP") is being built in phases. A portion of the project costs will 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 $2,888,464.

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.

$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 Series 2022 and 2024 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2022 and 2024 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds 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, 2025.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessments Bonds, Series 2022	$ 5,570,000	$ -	$ 95,000	$ 5,475,000	$ 100,000
Special Assessments Bonds, Series 2024	14,000,000	-	200,000	$13,800,000	210,000
	$19,570,000	$ -	$ 295,000	$19,275,000	$ 310,000

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	$ 310,000	$ 1,022,343	$ 1,332,343
2027	325,000	1,008,118	1,333,118
2028	340,000	993,205	1,333,205
2029	355,000	977,055	1,332,055
2030	375,000	960,193	1,335,193
2031-2035	2,170,000	4,504,935	6,674,935
2036-2040	2,825,000	3,874,450	6,699,450
2041-2045	3,665,000	3,050,433	6,715,433
2046-2050	4,790,000	1,949,126	6,739,126
2051-2054	4,120,000	571,554	4,691,554
	$ 19,275,000	$ 18,911,412	$ 38,186,412

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 $177,337, including a receivable of $$4,769 as of September 30, 2025. 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 over the past three years.

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, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Developer contributions	$ 153,441	$ 213,446	$ 177,337	$ (36,109)
Assessments	320,479	321,153	323,068	1,915
Miscellaneous revenue	-	83,423	11,536	(71,887)
TOTAL REVENUES	473,920	618,022	511,941	(106,081)
EXPENDITURES				
Current				
General government	130,145	149,569	151,604	(2,035)
Maintenance and operations	212,500	311,586	375,959	(64,373)
Culture and recreation	131,275	195,452	-	195,452
TOTAL EXPENDITURES	473,920	656,607	527,563	129,044
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(38,585)	(15,622)	22,963
OTHER FINANCING SOURCES				
Carry forward surplus	-	38,585	-	(38,585)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	$ -	$ -	(15,622)	$ (15,622)
FUND BALANCES				
Beginning of year			38,585	
End of year			$ 22,963	

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, 2025.

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. The general fund reported a deficit for fiscal year ended September 30, 2025 which was funded with prior year surpluses.

DMHB

DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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, 2025 and for the year ended September 30, 2025, which collectively comprise Crossings Community Development District's basic financial statements and have issued our report thereon dated June 25, 2026.

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.

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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 25, 2026

DMHB

DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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, 2025. 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, 2025.

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 25, 2026

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CERTIFIED PUBLIC ACCOUNTANTS

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, 2025, and have issued our report thereon dated June 25, 2026.

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 25, 2026, 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 0.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 34.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $4,200.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $527,563.
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 amended its final adopted budget under Section 189.016(6), Florida Statutes, as included on page 26.

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 $819 to $1,595.
b. The total amount of special assessments collected by or on behalf of the District as $1,958,375.
c. The total amount of outstanding bonds issued by the District as $19,275,000.

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 25, 2026

Communication with Those Charged with Governance

Crossings Community Development District

We have audited the financial statements of Crossings Community Development District, for the year ended September 30, 2025, and have issued out report thereon dated June 25, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting about planning matters. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Crossings Community Development District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Crossings Community Development District's financial statements were:

> Management's estimate of depreciation is based on accounting practices of the District.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

> The disclosure of debt.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all material misstatements, if applicable. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 25, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of those charged with financial oversight and management of Crossings Community Development District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley and Barnes, P.A.
Fort Pierce, Florida
June 25, 2026

SECTION XII

SECTION A

Crossings Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two 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 two 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, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two 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 two board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

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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 ☐

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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 B

SECTION 1

Dewberry

Dewberry Engineers Inc.
800 N. Magnolia Ave, Suite 1000
Orlando, FL 32803

407.843.5120
407.649.8664 fax
www.dewberry.com

Sent Via Email: jburns@gmscfl.com

June 30, 2026

Ms. Jillian Burns
District Manager
Crossings Community Development District
c/o Governmental Management Services
219 East Livingston Street
Orlando, Florida 32801

Subject: **District Engineers Report - 2026**
Crossings Community Development District
Section 9.21 of the Master Trust Indenture

Dear Ms. Burns:

In accordance with Section 9.21 of the Master Trust Indenture for the Crossings Community Development District (CDD), we have completed our annual review of the portions of the project within this CDD as constructed to date. We find, based on said inspection and our knowledge of the community, that those portions of the infrastructure are being maintained in reasonably good repair.

We have reviewed the Operation and Maintenance Budget for the Fiscal Year 2027 and believe that it is sufficient for the proper operation and maintenance of the Crossings CDD.

In addition, and in accordance with Section 9.21 of the Master Trust Indenture, we have reviewed the current limits of insurance coverage, and we believe that this is adequate for the community.

Should you have any questions or require additional information, please contact me at (321) 354-9656.

Sincerely,

Reinardo Malavé, P.E.
District Engineer
Crossings Community Development District

RM:ap
Q:\Crossings CDD_50143515\Adm\Reports\Annual Engineer's Report\Crossings District Engineer's Report 2026_06-30-2026

SECTION C

Item will be provided under separate cover.

SECTION 1

Item will be provided under separate cover.

SECTION 2

Item will be provided under separate cover.

SECTION 3

Item will be provided under separate cover.

Good afternoon, Jill,

Thank you for reaching out. In general, there is not typically an issue from a risk management standpoint with maintaining lighting around amenity areas after hours. In many cases, having some level of illumination can help support visibility, discourage vandalism or unauthorized activity, and assist with camera or security monitoring. At the same time, districts often try to balance safety and visibility with avoiding unnecessary attractions to the facility after operating hours, particularly in pool areas not approved for night swimming. For that reason, many communities utilize lower-level security lighting or motion detection lighting rather than fully illuminating the amenity area overnight. Motion detected lighting around entrances, pathways, parking areas, restrooms, gates, and other access points can be a reasonable option while still limiting continuous lighting.

Some additional considerations the district may wish to include:

- Ensuring lighting is adequate around sidewalks, stairs, gates, and any elevations changes.
- Confirm cameras or security systems have sufficient lighting for visibility after hours.
- Inspecting fixtures to ensure lights remain operational and that landscaping is not an obstruction.
- Avoid excessive lighting that could impact neighboring homes or reduce visibility.

We would also strongly encourage the district to remain vigilant with signage and access controls. If lighting is provided after hours, it becomes even more important that amenity hours and “Closed After Hours” signage are clearly posted, visible during evening hours, and located at all primary access points. This helps reinforce that the facility is not open for use and supports the district’s defense in the event of an incident. While every site is different, maintaining reasonable lighting in key areas is generally viewed favorably from a safety and loss prevention standpoint. The district may also want to coordinate with any security vendors regarding recurring after hours concerns and monitoring.

Best regards,

Maggie Davidson Elliott
Risk Services Consultant
Egis Insurance & Risk Advisors

SECTION D

SECTION 1

Crossings
Community Development District

Summary of Checks

April 01, 2026 to May 31, 2026

Bank	Date	Check No.'s		Amount
General Fund				
	4/3/26	485-490	$	8,300.19
	4/10/26	491	$	250.00
	4/17/26	492-494	$	7,922.11
	4/24/26	495	$	3,804.11
	5/4/26	497-502	$	20,305.89
	5/8/26	503-510	$	20,055.20
	5/15/26	511-513	$	10,293.90
	5/19/26	514-518	$	3,166.70
		Total	**$**	**74,098.10**

*** CHECK DATES 04/01/2026 - 05/31/2026 *** CROSSINGS - GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/03/26	00070	4/01/26	32162	202604	330-57200-49000	REPLACE POOL FENCE		*	700.00		
							ALL-RITE FENCE SERVICES LLC			700.00	000485
4/03/26	00039	3/30/26	21550	202603	320-53800-47000	LAKE MAINTENANCE MAR 26		*	325.00		
							AQUATIC WEED MANAGEMENT, INC.			325.00	000486
4/03/26	00043	3/24/26	17527	202603	330-57200-48200	CLEANING MAR 26		*	3,070.00		
							CSS CLEAN STAR SERVICES OF CFL			3,070.00	000487
4/03/26	00050	2/14/26	S14193-2	202602	330-57200-49000	MONTHLY CELLULAR FEB 26		*	59.99		
							CURRENT DEMANDS ELECTRICAL & SECURI			59.99	000488
4/03/26	00053	3/16/26	101241A	202603	330-57200-34500	SECURITY 3/13-3/15 DIFF		*	24.00		
		3/23/26	101334	202603	330-57200-34500	SECURITY 3/16-3/22/26		*	1,621.20		
							NATION SECURITY SERVICES			1,645.20	000489
4/03/26	00044	4/01/26	31264	202604	330-57200-48500	POOL MAINTENANCE APR 26		*	2,500.00		
							RESORT POOL SERVICES DBA			2,500.00	000490
4/10/26	00071	4/10/26	04102026	202604	300-22000-10000	SECURITY DEP REFUND		*	250.00		
							RIJA AKBAR			250.00	000491
4/17/26	00013	4/10/26	22485627	202603	310-51300-31100	ENGINEER SVCS MAR 26		*	650.00		
							DEWBERRY ENGINEERS INC.			650.00	000492
4/17/26	00001	4/01/26	113	202604	320-53800-34000	FIELD MANAGEMENT APR 26		*	1,287.50		
		4/01/26	114	202604	310-51300-34000	MANAGEMENT FEES APR 26		*	3,218.75		
		4/01/26	114	202604	310-51300-35200	WEBSITE ADMIN APR 26		*	108.17		
		4/01/26	114	202604	310-51300-35100	INFORMATION TECH APR 26		*	162.25		
		4/01/26	114	202604	310-51300-31300	DISSEMINATION SVC APR 26		*	450.67		
		4/01/26	114	202604	330-57200-48300	AMENITY ACCESS APR 26		*	1,041.67		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		4/01/26	114	202604	310-51300-51000		*	3.34		
			OFFICE SUPPLIES							
		4/01/26	114	202604	310-51300-42000		*	20.80		
			POSTAGE							
		4/01/26	114	202604	310-51300-42500		*	5.40		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES			6,298.55	000493
4/17/26	00041	3/24/26	58169	202603	330-57200-34500		*	973.56		
			OFF DUTY SERVICES MAR 26							
						OSCEOLA COUNTY SHERIFF'S OFFICE			973.56	000494
4/24/26	00037	4/24/26	04242026	202604	300-20700-10000		*	2,078.16		
			TRSF OF TAX RCPTS SER2024							
		4/24/26	04242026	202604	300-20700-10000		*	833.95		
			TSFR OF TAX RCTPS SER2022							
						CROSSING CDD			2,912.11	000495
4/24/26	00006	4/20/26	14680	202603	310-51300-31500		*	892.00		
			GENERAL COUNSEL MAR 26							
						KILINSKI VAN WYK PLLC			892.00	000496
5/04/26	00054	4/13/26	44285	202604	320-53800-48000		*	160.00		
			BFT BACKFLOW TESTS							
						AARON'S BACKFLOW SERVICS INC			160.00	000497
5/04/26	00043	4/28/26	17792	202604	330-57200-48200		*	3,020.00		
			CLEANING APR 26							
						CSS CLEAN STAR SERVICES OF CFL			3,020.00	000498
5/04/26	00050	3/14/26	27387	202603	330-57200-34500		*	59.99		
			CELLULAR SERVICE MAR 26							
		4/15/26	1137	202604	330-57200-34500		*	220.00		
			VIDEO VERIFICATION APR 26							
						CURRENT DEMANDS ELECTRICAL & SECURI			279.99	000499
5/04/26	00053	4/02/26	101454	202603	330-57200-34500		*	463.20		
			SECURITY 3/23/26-3/29/26							
		4/06/26	101545	202604	330-57200-34500		*	463.20		
			SECURITY 3/30/26-4/5/26							
		4/13/26	101636	202604	330-57200-34500		*	463.20		
			SECURITY 4/6/26-4/12/26							
		4/21/26	101736	202604	330-57200-34500		*	463.20		
			SECURITY 4/13/26-4/19/26							
						NATION SECURITY SERVICES			1,852.80	000500

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/04/26	00056	4/01/26	23164	202604	320-53800-46200		*	14,890.00		
			LANDSCAPE MAINT APR 26							
						PRINCE & SONS INC			14,890.00	000501
5/04/26	00048	4/01/26	47050758	202604	330-57200-48100		*	103.10		
			PEST CONTROL APR 26							
						TERMINIX COMMERCIAL			103.10	000502
5/08/26	00039	4/29/26	21658	202604	320-53800-47000		*	325.00		
			LAKE MAINTENANCE APR 26							
						AQUATIC WEED MANAGEMENT, INC.			325.00	000503
5/08/26	00035	4/14/26	2	202604	310-51300-31301		*	500.00		
			AMORT SCHEDULE SER2024							
						DISCLOSURE SERVICES LLC			500.00	000504
5/08/26	00072	5/30/26	49-BID-8	202605	330-57200-54000		*	375.00		
			POOL PERMIT FY26							
						FLORIDA DEPARTMENT OF HEALTH			375.00	000505
5/08/26	00001	2/28/26	112	202602	320-53800-48000		*	880.00		
			GENERAL REPAIR/CLEAN UP							
						GOVERNMENTAL MANAGEMENT SERVICES			880.00	000506
5/08/26	00006	4/20/26	14681	202603	310-51300-31500		*	122.00		
			GENERAL COUNSEL MAR 26							
						KILINSKI VAN WYK PLLC			122.00	000507
5/08/26	00053	4/27/26	101841	202604	330-57200-34500		*	463.20		
			SECURITY 4/20/26-4/26/26							
						NATION SECURITY SERVICES			463.20	000508
5/08/26	00056	5/01/26	23816	202605	320-53800-46200		*	14,890.00		
			LANDSCAPE MAINT MAY 26							
						PRINCE & SONS INC			14,890.00	000509
5/08/26	00044	5/01/26	31677	202605	330-57200-48500		*	2,500.00		
			POOL MAINTENANCE MAY 26							
						RESORT POOL SERVICES DBA			2,500.00	000510
5/15/26	00037	5/15/26	05152026	202605	300-20700-10000		*	2,603.82		
			TSFR OF TAX RECEIPTS S24							
		5/15/26	05152026	202605	300-20700-10000		*	1,044.90		
			TSFR OF TAX RECEIPTS S22							
						CROSSING CDD			3,648.72	000511

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/15/26	00001	5/01/26	117	202605	320-53800-34000		*	1,287.50		
			FIELD MANAGEMENT MAY 26							
		5/01/26	118	202605	310-51300-34000		*	3,218.75		
			MANAGEMENT FEES MAY 26							
		5/01/26	118	202605	310-51300-35200		*	108.17		
			WEBSITE ADMIN MAY 26							
		5/01/26	118	202605	310-51300-35100		*	162.25		
			INFORMATION TECH MAY 26							
		5/01/26	118	202605	310-51300-31300		*	450.67		
			DISSEMINATION SVC MAY 26							
		5/01/26	118	202605	330-57200-48300		*	1,041.67		
			AMENITY ACCESS MAY 26							
		5/01/26	118	202605	310-51300-51000		*	.66		
			OFFICE SUPPLIES							
		5/01/26	118	202605	310-51300-42000		*	130.28		
			POSTAGE							
		5/01/26	118	202605	310-51300-42500		*	20.23		
			MEETING DOCUMENTS							
						GOVERNMENTAL MANAGEMENT SERVICES			6,420.18	000512
5/15/26	00044	5/06/26	31885	202605	330-57200-48500		*	225.00		
			REPLACE LIFE RING							
						RESORT POOL SERVICES DBA			225.00	000513
5/19/26	00050	5/18/26	1148	202605	330-57200-34500		*	200.00		
			VIDEO VERIFICATION							
						CURRENT DEMANDS ELECTRICAL & SECURI			200.00	000514
5/19/26	00001	4/30/26	119	202604	330-57200-48000		*	1,002.00		
			AMENITY GENERAL MAINT							
						GOVERNMENTAL MANAGEMENT SERVICES			1,002.00	000515
5/19/26	00006	5/15/26	14878	202604	310-51300-31500		*	472.00		
			GENERAL COUNSEL APR 26							
						KILINSKI VAN WYK PLLC			472.00	000516
5/19/26	00053	5/04/26	102035	202605	330-57200-34500		*	463.20		
			SECURITY 4/27/26-5/3/26							
		5/11/26	102036	202605	330-57200-34500		*	463.20		
			SECURITY 5/4/26-5/10/26							
		5/18/26	102131	202605	330-57200-34500		*	463.20		
			SECURITY 5/11/26-5/17/26							
						NATION SECURITY SERVICES			1,389.60	000517
5/19/26	00048	5/08/26	47183157	202605	330-57200-48100		*	103.10		
			PEST CONTROL MAY 26							
						TERMINIX COMMERCIAL			103.10	000518

TOTAL FOR BANK A 74,098.10

SECTION 2

Crossings

Community Development District

Unaudited Financial Reporting

May 31, 2026

Table of Contents

Crossings

Community Development District

Combined Balance Sheet

May 31, 2026

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Operating Account	$ 372,641	$ -	$ -	$ 372,641
Due from Developer	$ 2,751	$ -	$ -	$ 2,751
Due from General Fund	$ -	$ 3,649	$ -	$ 3,649
Investments:				
Series 2022				
Reserve	$ -	$ 187,703	$ -	$ 187,703
Revenue	$ -	$ 201,534	$ -	$ 201,534
Prepayment	$ -	$ 358	$ -	$ 358
Series 2024				
Reserve	$ -	$ 745,790	$ -	$ 745,790
Revenue	$ -	$ 422,539	$ -	$ 422,539
Prepayment	$ -	$ 275,744	$ -	$ 275,744
Construction	$ -	$ -	$ 12,948	$ 12,948
Total Assets	**$ 375,392**	**$ 1,837,316**	**$ 12,948**	**$ 2,225,656**
Liabilities:				
Accounts Payable	$ 25,800	$ -	$ -	$ 25,800
Due to Debt Service	$ 3,649	$ -	$ -	$ 3,649
Due to Developer	$ -	$ -	$ 751	$ 751
Total Liabilites	**$ 29,449**	**$ -**	**$ 751**	**$ 30,200**
Fund Balance:				
Restricted For:				
Debt Service - Series 2022	$ -	$ 390,640	$ -	$ 390,640
Debt Service - Series 2024	$ -	$ 1,446,676	$ -	$ 1,446,676
Capital Projects - Series 2024	$ -	$ -	$ 12,197	$ 12,197
Unassigned	$ 345,943	$ -	$ -	$ 345,943
Total Fund Balances	**$ 345,943**	**$ 1,837,316**	**$ 12,197**	**$ 2,195,457**
Total Liabilities & Fund Balance	$ 375,392	$ 1,837,316	$ 12,948	$ 2,225,656

Crossings

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments - On Roll	$ 639,786	$ 639,786	$ 640,563	$ 777
Assessments - Direct	$ 3,548	$ 2,661	$ 2,661	$ -
Developer Contributions	$ 96,735	$ 96,735	$ 100,000	$ 3,265
Boundary Amendment Contributions	$ -	$ -	$ 5,257	$ 5,257
Interest	$ -	$ -	$ 3,809	$ 3,809
Miscellaneous Income	$ -	$ -	$ 530	$ 530
Total Revenues	**$ 740,069**	**$ 739,182**	**$ 752,819**	**$ 13,637**
Expenditures:				
General & Administrative:				
Supervisors Fees	$ 12,000	$ 8,000	$ 4,200	$ 3,800
FICA Expense	$ 918	$ 612	$ 321	$ 291
Engineering	$ 15,000	$ 10,000	$ 3,778	$ 6,223
Attorney	$ 25,000	$ 16,667	$ 9,464	$ 7,203
Annual Audit	$ 5,000	$ -	$ -	$ -
Assessment Administration	$ 5,408	$ 5,408	$ 5,408	$ -
Arbitrage	$ 900	$ -	$ -	$ -
Dissemination	$ 5,408	$ 3,605	$ 3,605	$ (0)
Remortization	$ -	$ -	$ 500	$ (500)
Disclosure Software	$ -	$ -	$ 3,500	$ (3,500)
Trustee Fees	$ 8,869	$ -	$ -	$ -
Management Fees	$ 38,625	$ 25,750	$ 25,750	$ -
Information Technology	$ 1,947	$ 1,298	$ 1,298	$ (0)
Website Maintenance	$ 1,298	$ 865	$ 865	$ (0)
Postage & Delivery	$ 1,800	$ 1,200	$ 1,074	$ 126
Insurance	$ 7,434	$ 7,434	$ 5,732	$ 1,702
Printing	$ 500	$ 333	$ 26	$ 308
Legal Advertising	$ 2,500	$ 1,667	$ 193	$ 1,473
Contingency	$ 2,500	$ 1,667	$ 1,873	$ (206)
Office Supplies	$ 550	$ 367	$ 18	$ 348
Boundary Amendment	$ -	$ -	$ 6,209	$ (6,209)
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 135,831**	**$ 85,047**	**$ 73,989**	**$ 11,058**

Crossings

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Operation and Maintenance				
Field Expenditures				
Property Insurance	$ 22,000	$ 22,000	$ 11,395	$ 10,605
Field Management	$ 15,450	$ 10,300	$ 10,300	$ -
Landscape Maintenance	$ 175,000	$ 116,667	$ 119,120	$ (2,453)
Landscape Replacement & Enhancements	$ 25,000	$ 16,667	$ 74	$ 16,592
Lake Maintenance	$ 8,500	$ 5,667	$ 2,600	$ 3,067
Fountain Maintance	$ -	$ -	$ 370	$ (370)
Streetlights	$ 50,000	$ 50,000	$ 59,355	$ (9,355)
Electric	$ 6,000	$ 4,000	$ 4,176	$ (177)
Water & Sewer	$ 85,000	$ 56,667	$ 27,344	$ 29,323
Irrigation Repairs	$ 5,000	$ 3,333	$ -	$ 3,333
General Field Repairs & Maintenance	$ 12,500	$ 8,333	$ 4,304	$ 4,029
Contingency	$ 10,000	$ 6,667	$ -	$ 6,667
Subtotal	$ 414,450	$ 300,300	$ 239,038	$ 61,261
Amenity Expenditures				
Amenity Access Management	$ 12,500	$ 8,333	$ 8,553	$ (220)
Amenity-Electric	$ 16,763	$ 11,175	$ 10,286	$ 890
Amenity-Water	$ 15,526	$ 15,526	$ 18,048	$ (2,522)
Internet	$ 3,000	$ 2,000	$ 1,898	$ 102
Pest Control	$ 2,000	$ 1,333	$ 1,365	$ (31)
Janitorial Services	$ 25,000	$ 16,667	$ 23,460	$ (6,793)
Security Services	$ 48,000	$ 32,000	$ 10,863	$ 21,137
Pool Maintenance	$ 34,500	$ 23,000	$ 20,970	$ 2,030
Amenity Repairs & Maintenance	$ 12,500	$ 8,333	$ 7,547	$ 786
Holiday Décor	$ 10,000	$ 10,000	$ 10,000	$ -
Amenity Contingency	$ 10,000	$ 6,667	$ 3,822	$ 2,845
Subtotal	$ 189,789	$ 135,035	$ 116,812	$ 18,223
Total O&M Expenditures:	**$ 604,239**	**$ 435,334**	**$ 355,850**	**$ 79,484**
Total Expenditures	**$ 740,069**	**$ 520,381**	**$ 429,839**	**$ 90,542**
Excess Revenues (Expenditures)	$ -		$ 322,980	
Fund Balance - Beginning	$ -		$ 22,963	
Fund Balance - Ending	$ -		$ 345,943	

Crossings

Community Development District

Debt Service Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments	$ 377,681	$ 377,681	$ 375,137	$ (2,544)
Interest	$ 7,000	$ 7,000	$ 10,336	$ 3,336
Total Revenues	**$ 384,681**	**$ 384,681**	**$ 385,473**	**$ 792**
Expenditures:				
Interest Expense 11/1	$ 137,175	$ 137,175	$ 137,175	$ -
Principal Expense 5/1	$ 100,000	$ 100,000	$ 100,000	$ -
Interest Expense 5/1	$ 137,175	$ 137,175	$ 137,175	$ -
Total Expenditures	**$ 374,350**	**$ 374,350**	**$ 374,350**	**$ -**
Excess Revenues (Expenditures)	$ 10,331		$ 11,123	
Fund Balance - Beginning	$ 191,952		$ 379,516	
Fund Balance - Ending	$ 202,283		$ 390,640	

Crossings

Community Development District

Debt Service Fund - Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments	$ 954,186	$ 954,186	$ 934,822	$ (19,364)
Assessments - Prepayments	$ -	$ -	$ 2,750,439	$ 2,750,439
Interest	$ 10,000	$ 10,000	$ 51,940	$ 41,940
Total Revenues	**$ 964,186**	**$ 964,186**	**$ 3,737,201**	**$ 2,773,015**
Expenditures:				
Interest Expense 11/1	$ 373,996	$ 373,996	$ 373,996	$ -
Special Call - 11/1	$ -	$ -	$ 325,000	$ (325,000)
Interest Expense 2/1	$ -	$ -	$ 20,744	$ (20,744)
Special Call - 2/01	$ -	$ -	$ 1,530,000	$ (1,530,000)
Principal Expense 5/1	$ 210,000	$ 210,000	$ 180,000	$ 30,000
Interest Expense 5/1	$ 373,996	$ 373,996	$ 323,714	$ 50,283
Special Call - 5/01	$ -	$ -	$ 1,155,000	$ (1,155,000)
Total Expenditures	**$ 957,993**	**$ 957,993**	**$ 3,908,454**	**$ (2,950,461)**
Other Financing Sources:				
Transfer In/(Out)	$ -	$ -	$ (19,859)	$ 19,859
Total Other Financing Sources (Uses)	$ -	$ -	$ (19,859)	$ 19,859
Excess Revenues (Expenditures)	$ 6,194		$ (191,111)	
Fund Balance - Beginning	$ 389,970		$ 1,637,788	
Fund Balance - Ending	$ 396,164		$ 1,446,676	

Crossings

Community Development District

Capital Projects Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Interest	$ -	$ -	$ 1	$ 1
Total Revenues	**$ -**	**$ -**	**$ 1**	**$ 1**
Expenditures:				
Capital Outlay-Construction	$ -	$ -	$ 30	$ (30)
Total Expenditures	**$ -**	**$ -**	**$ 30**	**$ (30)**
Excess Revenues (Expenditures)	$ -		$ (30)	
Fund Balance - Beginning	$ -		$ 30	
Fund Balance - Ending	$ -		$ -	

Crossings

Community Development District

Capital Projects Fund - Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Developer Contributions	$ -	$ -	$ 4,140	$ 4,140
Interest	$ -	$ -	$ 179	$ 179
Total Revenues	**$ -**	**$ -**	**$ 4,319**	**$ 4,319**
Expenditures:				
Capital Outlay-Construction	$ -	$ -	$ 21,196	$ (21,196)
Total Expenditures	**$ -**	**$ -**	**$ 21,196**	**$ (21,196)**
Other Financing Sources:				
Transfer In/(Out)	$ -	$ -	$ 19,859	$ 19,859
Total Other Financing Sources (Uses)	$ -	$ -	$ 19,859	$ 19,859
Excess Revenues (Expenditures)	$ -		$ 2,981	
Fund Balance - Beginning	$ -		$ 9,216	
Fund Balance - Ending	$ -		$ 12,197	

Crossings

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - On Roll	$ -	$ 6,215	$ 623,789	$ 4,323	$ 3,028	$ 1,424	$ 1,784	$ -	$ -	$ -	$ -	$ -	$ 640,563
Assessments - Direct	$ 1,774	$ -	$ -	$ 887	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,661
Developer Contributions	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000
Miscellaneous Income	$ -	$ 250	$ (250)	$ -	$ 250	$ 250	$ -	$ 30	$ -	$ -	$ -	$ -	$ 530
Boundary Amendment Contributions	$ -	$ -	$ 1,810	$ -	$ 696	$ 2,520	$ -	$ 232	$ -	$ -	$ -	$ -	$ 5,257
Interest Income	$ -	$ -	$ 2	$ 653	$ 847	$ 867	$ 747	$ 693	$ -	$ -	$ -	$ -	$ 3,809
Total Revenues	**$ 51,774**	**$ 56,465**	**$ 623,539**	**$ 5,210**	**$ 3,278**	**$ 1,674**	**$ 1,784**	**$ 30**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 752,819**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ 1,000	$ 600	$ 1,000	$ -	$ -	$ 800	$ -	$ 800	$ -	$ -	$ -	$ -	$ 4,200
FICA Expense	$ 77	$ 46	$ 77	$ -	$ -	$ 61	$ -	$ 61	$ -	$ -	$ -	$ -	$ 321
Engineering	$ 950	$ 213	$ 425	$ 460	$ 63	$ 650	$ -	$ 1,018	$ -	$ -	$ -	$ -	$ 3,778
Attorney	$ 2,392	$ 2,274	$ 537	$ 275	$ 244	$ 1,014	$ 472	$ 2,257	$ -	$ -	$ -	$ -	$ 9,464
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Assessment Administration	$ 5,408	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,408
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dissemination	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ -	$ -	$ -	$ -	$ 3,605
Reamortization	$ -	$ -	$ -	$ -	$ -	$ -	$ 500	$ -	$ -	$ -	$ -	$ -	$ 500
Disclosure Software	$ 3,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,500
Trustee Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Management Fees	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ -	$ -	$ -	$ -	$ 25,750
Information Technology	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ -	$ -	$ -	$ -	$ 1,298
Website Maintenance	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ -	$ -	$ -	$ -	$ 865
Postage & Delivery	$ 110	$ 506	$ 36	$ 181	$ 36	$ 53	$ 21	$ 130	$ -	$ -	$ -	$ -	$ 1,074
Insurance	$ 5,732	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,732
Printing & Binding	$ -	$ -	$ -	$ -	$ -	$ -	$ 5	$ 20	$ -	$ -	$ -	$ -	$ 26
Legal Advertising	$ 74	$ 120	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 193
Contingency	$ 525	$ 28	$ 49	$ 551	$ 593	$ 42	$ 43	$ 42	$ -	$ -	$ -	$ -	$ 1,873
Boundary Amendment	$ 1,572	$ 238	$ 696	$ 2,260	$ 260	$ -	$ 232	$ 952	$ -	$ -	$ -	$ -	$ 6,209
Office Supplies	$ 4	$ 1	$ 4	$ 3	$ 1	$ 1	$ 3	$ 1	$ -	$ -	$ -	$ -	$ 18
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	**$ 25,457**	**$ 7,965**	**$ 6,763**	**$ 7,670**	**$ 5,136**	**$ 6,561**	**$ 5,216**	**$ 9,221**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 73,989**

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	$ 11,395	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,395
Field Management	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ -	$ -	$ -	$ -	$ 10,300
Landscape Maintenance	$ 14,890	$ 14,890	$ 14,890	$ 14,890	$ 14,890	$ 14,890	$ 14,890	$ 14,890	$ -	$ -	$ -	$ -	$ 119,120
Landscape Replacement & Enhancements	$ 74	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 74
Lake Maintenance	$ 325	$ 325	$ 325	$ 325	$ 325	$ 325	$ 325	$ 325	$ -	$ -	$ -	$ -	$ 2,600
Streetlights	$ 7,403	$ 7,373	$ 7,396	$ 7,439	$ 7,425	$ 7,410	$ 7,439	$ 7,469	$ -	$ -	$ -	$ -	$ 59,355
Electric	$ 472	$ 427	$ 531	$ 546	$ 515	$ 513	$ 545	$ 626	$ -	$ -	$ -	$ -	$ 4,176
Water & Sewer	$ 5,573	$ 181	$ 7,023	$ 11,893	$ 1,853	$ 354	$ 334	$ 133	$ -	$ -	$ -	$ -	$ 27,344
Irrigation Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Field Repairs & Maintenance	$ -	$ 2,348	$ 917	$ -	$ 880	$ -	$ 160	$ -	$ -	$ -	$ -	$ -	$ 4,304
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 41,420	$ 26,831	$ 32,554	$ 36,381	$ 27,175	$ 24,965	$ 24,981	$ 24,730	$ -	$ -	$ -	$ -	$ 239,038
Amenity Expenses													
Amenity Access Management	$ 1,262	$ 1,042	$ 1,042	$ 1,042	$ 1,042	$ 1,042	$ 1,042	$ 1,042	$ -	$ -	$ -	$ -	$ 8,553
Amenity - Eletric	$ 1,359	$ 1,198	$ 1,267	$ 1,289	$ 1,216	$ 1,219	$ 1,380	$ 1,358	$ -	$ -	$ -	$ -	$ 10,286
Amenity - Water	$ 1,819	$ 8,664	$ 1,783	$ 834	$ 813	$ 2,956	$ 612	$ 569	$ -	$ -	$ -	$ -	$ 18,048
Amenity - Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Internet	$ 371	$ 185	$ 185	$ 185	$ 196	$ 226	$ 274	$ 274	$ -	$ -	$ -	$ -	$ 1,898
Pest Control	$ 95	$ 103	$ 377	$ 103	$ 103	$ 377	$ 103	$ 103	$ -	$ -	$ -	$ -	$ 1,365
Janitorial Services	$ 2,830	$ 2,630	$ 2,850	$ 3,040	$ 3,020	$ 3,070	$ 3,020	$ 3,000	$ -	$ -	$ -	$ -	$ 23,460
Security Services	$ 224	$ -	$ -	$ -	$ -	$ 3,813	$ 2,397	$ 4,429	$ -	$ -	$ -	$ -	$ 10,863
Pool Maintenance	$ 2,500	$ 2,500	$ 2,795	$ 2,950	$ 2,500	$ 2,500	$ 2,500	$ 2,725	$ -	$ -	$ -	$ -	$ 20,970
Amenity Repairs & Maintenance	$ -	$ 203	$ -	$ 3,490	$ -	$ 948	$ 1,002	$ 1,905	$ -	$ -	$ -	$ -	$ 7,547
Holiday Décor	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000
Amenity Contingency	$ 60	$ 452	$ 220	$ 280	$ 1,515	$ 220	$ 700	$ 375	$ -	$ -	$ -	$ -	$ 3,822
Subtotal	$ 20,518	$ 16,976	$ 10,519	$ 13,213	$ 10,405	$ 16,371	$ 13,030	$ 15,779	$ -	$ -	$ -	$ -	$ 116,812
Total O&M Expenses:	**$ 61,938**	**$ 43,808**	**$ 43,074**	**$ 49,594**	**$ 37,580**	**$ 41,336**	**$ 38,011**	**$ 40,510**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 355,850**
Total Expenditures	**$ 87,396**	**$ 51,773**	**$ 49,837**	**$ 57,264**	**$ 42,716**	**$ 47,897**	**$ 43,227**	**$ 49,730**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 429,839**
Excess Revenues (Expenditures)	$ (35,622)	$ 4,693	$ 573,703	$ (52,054)	$ (39,438)	$ (46,223)	$ (41,442)	$ (49,700)	$ -	$ -	$ -	$ -	$ 322,980

CROSSINGS CDD

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2026

ON ROLL ASSESSMENTS

	General Fund	2022 Debt Service	2024 Debt Service	Total
Gross Assessments	$ 680,623.66	$ 398,598.20	$ 993,285.34	$ 2,072,507.20
Net Assessments	$ 639,786.24	$ 374,682.31	$ 933,688.22	$ 1,948,156.77
	32.84%	19.23%	47.93%	100.00%

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	General Fund	2022 Debt Service	2024 Debt Service	Total
11/14/25	ACH	$ 697.66	$ (35.90)	$ (13.95)	$ -	$ 647.81	$ 212.74	$ 124.60	$ 310.47	$ 647.81
11/21/25	ACH	$ 19,427.83	$ (761.53)	$ (388.57)	$ -	$ 18,277.73	$ 6,002.51	$ 3,515.30	$ 8,759.92	$ 18,277.73
12/12/25	ACH	$ 1,916,950.08	$ (75,144.30)	$ (38,338.93)	$ -	$ 1,803,466.85	$ 592,269.21	$ 346,854.60	$ 864,343.04	$ 1,803,466.85
12/22/25	ACH	$ 101,831.41	$ (3,815.58)	$ (2,036.68)	$ -	$ 95,979.15	$ 31,520.12	$ 18,459.34	$ 45,999.69	$ 95,979.15
01/12/26	ACH	$ 11,290.86	$ (331.96)	$ (225.81)	$ -	$ 10,733.09	$ 3,524.81	$ 2,064.26	$ 5,144.02	$ 10,733.09
01/12/26	ACH	$ 1,057.25	$ (31.07)	$ (21.15)	$ -	$ 1,005.03	$ 330.06	$ 193.29	$ 481.68	$ 1,005.03
01/30/26	ACH	$ -	$ -	$ -	$ 1,425.48	$ 1,425.48	$ 468.14	$ 274.15	$ 683.19	$ 1,425.48
02/09/26	ACH	$ 9,599.12	$ (191.99)	$ (188.15)	$ -	$ 9,218.98	$ 3,027.57	$ 1,773.05	$ 4,418.36	$ 9,218.98
03/10/26	ACH	$ 4,469.30	$ (44.69)	$ (88.49)	$ -	$ 4,336.12	$ 1,424.01	$ 833.95	$ 2,078.16	$ 4,336.12
04/08/26	ACH	$ 1,057.25	$ -	$ (21.14)	$ -	$ 1,036.11	$ 340.26	$ 199.28	$ 496.57	$ 1,036.11
04/08/26	ACH	$ 4,469.30	$ -	$ (89.39)	$ -	$ 4,379.91	$ 1,438.39	$ 842.37	$ 2,099.15	$ 4,379.91
04/24/26	ACH	$ -	$ -	$ -	$ 16.90	$ 16.90	$ 5.55	$ 3.25	$ 8.10	$ 16.90
	TOTAL	**$ 2,070,850.06**	**$ (80,357.02)**	**$ (41,412.26)**	**$ 1,442.38**	**$ 1,950,523.16**	**$ 640,563.37**	**$ 375,137.44**	**$ 934,822.35**	**$ 1,950,523.16**

100%	**Net Percent Collected**
0	**Balance Remaining to Collect**

DIRECT BILL ASSESSMENTS

Clayton Properties Group Inc

2026-01			Net Assessments	$ 3,547.70	$ 3,547.70
Date Received	**Due Date**	**Check Number**	**Net Assessed**	**Amount Received**	**General Fund**
10/9/25	10/1/25	20981	$ 1,773.85	$ 1,773.85	$ 1,773.85
1/29/26	2/1/26	24362	$ 886.93	$ 886.93	$ 886.93
	5/1/26		$ 886.93		
			$ 3,547.71	**$ 2,660.78**	**$ 2,660.78**

Crossings

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)
Principal Payment - 5/1/26		($100,000)
Current Bonds Outstanding		**$5,375,000**

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	$745,790	
Reserve Fund Balance	$745,790	
Bonds Outstanding - 08/09/2024		$14,000,000
Principal Payment - 5/1/25		($200,000)
Special Call - 11/1/25		($325,000)
Special Call - 2/1/26		($1,530,000)
Special Call - 5/1/26		($1,155,000)
Principal Payment - 5/1/26		($180,000)
Current Bonds Outstanding		**$10,610,000**