

*Crossroads Village Center
Community Development District*

Meeting Agenda

May 12, 2026

AGENDA

Crossroads Village Center Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

May 5, 2026

Board of Supervisors Meeting Crossroads Village Center Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of the **Crossroads Village Center Community Development District** will be held on **Tuesday, May 12, 2026, at 2:00 PM** at the **Lake Alfred Public Library, 245 N Seminole Ave., Lake Alfred, FL 33850.**

Zoom Video Link: <https://us06web.zoom.us/j/82347691836>

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

Meeting ID: 823 4769 1836

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public Comments are limited to a total of three (3) minutes each)
3. Approval of Minutes of the January 13, 2026 Board of Supervisors Meeting
4. Consideration of Resolution 2026-03 Approving the Proposed Fiscal Year 2026/2027 Budget and Setting the Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget (Suggested Date: July 14, 2026)
5. Ratification of Fiscal Year 2025 Audit Services Engagement Letter
6. Ratification of 2026 Contract Agreement with Polk County Property Appraiser
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Balance Sheet & Income Statement
 - ii. Presentation of Number of Registered Voters—0
 - iii. Reminder to Board Members to File Form 1's by the July 1, 2026 Deadline
8. Other Business
9. Supervisors Requests and Audience Comments
10. Adjournment

MINUTES

**MINUTES OF MEETING
CROSSROADS VILLAGE CENTER
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Crossroads Village Center Community Development District was held on **Tuesday, January 13, 2026** at 2:00 p.m. at the Lake Alfred Public Library, 245 N. Seminole Ave., Lake Alfred, Florida.

Present and constituting a quorum:

Syed Raza	Chairman
Richard Laccabue	Vice Chairman
Bill Hardman	Assistant Secretary
Cynthia Steele	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Jennifer Kilinski <i>by Zoom</i>	District Counsel, KVW Law
Mitchell Zwang <i>by Zoom</i>	District Counsel, KVW Law
Dave Schmitt <i>by Zoom</i>	District Engineer, Dave Schmitt Engineering

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. Four Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns stated that no members of the public were present or attending via Zoom.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the December 9,
2025 Board of Supervisors Meeting**

Ms. Burns presented the minutes of the December 9, 2025 Board of Supervisors meeting and asked for any comments, corrections, or changes. The Board had no changes to the minutes.

On MOTION by Mr. Hardman, seconded by Mr. Raza, with all in favor, the Minutes of the December 9, 2025 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Consideration of Termination of Underwriting Services Agreement with MBS Capital Markets, LLC

Ms. Burns noted that she had spoken with the Chairman prior to the meeting, and he expressed desire to terminate the contract with MBS Capital Markets, LLC.

On MOTION by Mr. Raza, seconded by Mr. Hardman, with all in favor, Termination of Underwriting Services Agreement with MBS Capital Markets, LLC, was approved.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2026-02 Appointing an Investment Banker

Ms. Burns presented Resolution 2026-02 appointing an investment banker. She noted that this would appoint FMS as the investment banker.

On MOTION by Mr. Raza, seconded by Ms. Steele, with all in favor, Resolution 2026-02 Appointing FMS as Investment Banker, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Kilinski stated that in light of the exchange of underwriter, their anticipation is to start on financing documents and they are anticipating a February meeting in order to delegate.

B. Engineer

Mr. Schmitt noted that the site work is coming along nicely.

C. District Manager's Report

i. Balance Sheet & Income Statement

Ms. Burns noted that the balance sheet and income statements were included in the agenda package for Board review.

SEVENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

**Supervisors Requests and Audience
Comments**

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

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

On MOTION by Mr. Raza, seconded by Mr. Hardman, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CROSSROADS VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, prepared and submitted to the Board of Supervisors (“**Board**”) of the Crossroads Village Center Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CROSSROADS VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: Tuesday, July 14, 2026
HOUR: 1:45 p.m.
LOCATION: Lake Alfred Public Library
245 N Seminole Ave.
Lake Alfred, FL 33850

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Haines City and Osceola County, Florida at least sixty (60) days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two (2) days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least forty-five (45) days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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.

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

PASSED AND ADOPTED THIS 12th DAY OF MAY, 2026.

ATTEST:

**CROSSROADS VILLAGE CENTER
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for Fiscal Year 2027

Crossroads Village Center
Community Development District

Proposed Budget
FY2027



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Crossroads Village Center

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 3/31/26	Projected Next 6 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	\$ 147,281	\$ -	\$ 147,281	\$ 147,281	\$ 482,281
Developer Contributions	\$ 285,000	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 432,281	\$ -	\$ 147,281	\$ 147,281	\$ 482,281
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ -	\$ 6,000	\$ 6,000	\$ 12,000
FICA Expenditures	\$ 900	\$ -	\$ 450	\$ 450	\$ 900
Engineering	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 15,000
Attorney	\$ 25,000	\$ 3,145	\$ 12,500	\$ 15,645	\$ 25,000
Annual Audit	\$ 5,500	\$ 3,000	\$ -	\$ 3,000	\$ 5,500
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Arbitrage	\$ 900	\$ -	\$ -	\$ -	\$ 900
Dissemination	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
Trustee Fees	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Management Fees	\$ 40,000	\$ 20,000	\$ 20,000	\$ 40,000	\$ 40,000
Information Technology	\$ 1,800	\$ 900	\$ 900	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 600	\$ 600	\$ 1,200	\$ 1,200
Postage & Delivery	\$ 1,000	\$ 35	\$ 120	\$ 155	\$ 1,000
Insurance	\$ 5,913	\$ 5,000	\$ -	\$ 5,000	\$ 5,913
Copies	\$ 1,000	\$ -	\$ 167	\$ 167	\$ 1,000
Legal Advertising	\$ 10,000	\$ 1,317	\$ 5,000	\$ 6,317	\$ 10,000
Other Current Charges	\$ 5,268	\$ 950	\$ 390	\$ 1,340	\$ 5,268
Office Supplies	\$ 625	\$ 8	\$ 30	\$ 38	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative	\$ 147,281	\$ 40,129	\$ 53,657	\$ 93,786	\$ 147,281

Crossroads Village Center

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 3/31/26	Projected Next 6 Months	Total Thru 9/30/26	Proposed Budget FY2027
Assessment Area 1 Field Expenditures					
Field Management	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Property Insurance	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Landscape Maintenance	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Landscape Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Lake Maintenance	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Streetlights	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Irrigation Repairs	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
Road Repairs	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
Sidewalk Repairs & Maintenance	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
Field Contingency	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Total Operations & Maintenance	\$ 285,000	\$ -	\$ -	\$ -	\$ 285,000
Other Financing Uses					
Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Expenditures	\$ 432,281	\$ 40,129	\$ 53,657	\$ 93,786	\$ 482,281
Excess Revenues/(Expenditures)	\$ -	\$ (40,129)	\$ 93,625	\$ 53,495	\$ -

Net Assessments	\$ 482,281
Less: Discount (7%)	\$ 36,301
Gross Assessment	\$ 518,582

Product	Units	ERU Factor	ERU/Units	Net Assessment	Net Per Unit	Gross Per Unit
Residential						
Multifamily	350	0.50	175	\$ 127,193.46	\$ 363.41	\$ 390.76
Townhome	225	0.75	169	\$ 122,650.83	\$ 545.11	\$ 586.14
Assisted Living Facility	140	0.50	70	\$ 50,877.38	\$ 363.41	\$ 390.76
Commercial	410	0.50	205	\$ 148,852.69	\$ 363.41	\$ 390.76
Hotel	90	0.50	45	\$ 32,706.89	\$ 363.41	\$ 390.76
	1215		664	\$ 482,281.25		

** Each Commercial Unit represents 1,000 Square Feet of Commercial Property.

Crossroads Village Center

Community Development District

General Fund Budget

Revenues:

Special Assessments

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

Expenditures:

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 Expenditures

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

Engineering

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

Attorney

The District's legal counsel provides general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation for Board meetings, preparation and review of agreements, resolutions, and other research 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 is contracted with Governmental Management Services – Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District has contracted with AMTEC, an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its anticipated bonds.

Crossroads Village Center

Community Development District

General Fund Budget

Dissemination

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

Trustee Fees

The District will issue Special Assessment Revenue Bonds that are deposited with a Trustee.

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, security, accounting software, etc. Governmental Management Services - Central Florida, LLC provides these systems.

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 Services - Central Florida, LLC provides these services.

Postage & Delivery

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

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.

Other Current Charges

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

Crossroads Village Center Community Development District General Fund Budget

Office Supplies

Miscellaneous office supplies.

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:

Assessment Area One Field Expenditures

Field Management

The District will contract for onsite field management of contracts for the District such as landscape and lake maintenance. Services include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Property Insurance

The District will incur fees to insure items owned by the District for its property needs. Coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage for government agencies.

Landscape Maintenance

Represents the estimated maintenance of the landscaping within assessment area one after the installation of landscape material has been completed.

Landscape Replacement

Represents estimated costs related to the replacement of any landscaping and mulching needed throughout the fiscal year.

Lake Maintenance

Represents the costs of aquatic management services for the District's lakes. Services usually include monthly inspections and/or treatments needed to maintain control of noxious vegetation growth within the lakes.

Streetlights

Represents the cost to maintain streetlights within assessment area one that are expected to be in place throughout the fiscal year.

Irrigation Repairs

The District will incur costs related to repairing and maintaining its irrigation systems. The amount is based on estimated costs.

Crossroads Village Center
Community Development District
General Fund Budget

Road Repairs

The estimated amount for potentials cost related to repairs of the districts roads.

Sidewalk Repairs & Maintenance

The District will incur costs related to maintaining the sidewalks within assessment area one. The amount is estimated.

Holiday Decorations

The District will incur costs related to the decoration of common areas during the Holidays.

Field Contingency

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

SECTION V



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

February 2, 2026

Board of Supervisors
Crossroads Village Center Community Development District
219 East Livingston Street
Orlando, Florida 32801

We are pleased to confirm our understanding of the services we are to provide Crossroads Village Center Community Development District, City of Haines City, Florida ("the District") for the fiscal year ended September 30, 2025, with the option of three (3) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Crossroads Village Center Community Development District as of and for the fiscal year ended September 30, 2025, with the option of three (3) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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

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

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

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

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

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

This agreement provides for a contract period of one (1) year with the option of three (3) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$3,000 for the September 30, 2025 audit. The fees for the fiscal years 2026, 2027 and 2028 will not exceed \$3,100, \$3,200 and \$3,300, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Crossroads Village Center Community Development District.

By: Jill Burns

Title: District Manager, Jill Burns

Date: 2.2.2026



Peer Review
Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

SECTION VI

CONTRACT AGREEMENT

This Agreement made and entered into on Wednesday, January 14, 2026 by and between the Crossroads Village Center Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Neil Combee, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section [197.3632](#) Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2026 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Crossroads Village Center Community Development District.
3. The term of this Agreement shall commence on January 1, 2026 or the date signed below, whichever is later, and shall run until December 31, 2026, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section [197.3632](#) & [190.021](#) Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2026 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 10, 2026**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Tuesday, September 15, 2026**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2026 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2026 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Tuesday, September 15, 2026** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

The Special District shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of any applicable sovereign immunity, the Property Appraiser and all respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser and all respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the Special District or its employees, agents, servants, partners, principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The Special District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

EXECUTED By:



Special District Representative

Jill Burns

Print name

District Manager

Title

4/7/2026

Date

Neil Combee

Polk County Property Appraiser

By:



Neil Combee, Property Appraiser

SECTION VII

SECTION C

SECTION 1

Crossroads Village Center
Community Development District

Unaudited Financial Reporting
March 31, 2026



Table of Contents

1 Balance Sheet

2-3 General Fund

4 Capital Projects Fund

5 Month to Month

Crossroads Village Center

Community Development District

Combined Balance Sheet

March 31, 2026

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash:			
Operating Account	\$ 1,445	\$ -	\$ 1,445
Due from Developer	\$ -	\$ 1,139	\$ 1,139
Total Assets	\$ 1,445	\$ 1,139	\$ 2,584
Liabilities:			
Accounts Payable	\$ 34,622	\$ -	\$ 34,622
Contracts Payable	\$ -	\$ 1,139	\$ 1,139
Total Liabilities	\$ 34,622	\$ 1,139	\$ 35,761
Fund Balance:			
Unassigned	\$ (33,177)	\$ -	\$ (33,177)
Total Fund Balances	\$ (33,177)	\$ -	\$ (33,177)
Total Liabilities & Fund Balance	\$ 1,445	\$ 1,139	\$ 2,584

Crossroads Village Center

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/26	Thru 03/31/26	Variance
Revenues:				
Assessments	\$ 147,281	\$ -	\$ -	\$ -
Developer Contributions	\$ 285,000	\$ -	\$ -	\$ -
Total Revenues	\$ 432,281	\$ -	\$ -	\$ -
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 6,000	\$ -	\$ 6,000
FICA Expense	\$ 900	\$ 450	\$ -	\$ 450
Engineering	\$ 15,000	\$ 7,500	\$ -	\$ 7,500
Attorney	\$ 25,000	\$ 12,500	\$ 3,145	\$ 9,355
Annual Audit	\$ 5,500	\$ 5,500	\$ 3,000	\$ 2,500
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 900	\$ -	\$ -	\$ -
Dissemination	\$ 6,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 10,000	\$ -	\$ -	\$ -
Management Fees	\$ 40,000	\$ 20,000	\$ 20,000	\$ 0
Information Technology	\$ 1,800	\$ 900	\$ 900	\$ -
Website Maintenance	\$ 1,200	\$ 600	\$ 600	\$ -
Postage & Delivery	\$ 1,000	\$ 500	\$ 35	\$ 465
Insurance	\$ 5,913	\$ 5,913	\$ 5,000	\$ 913
Copies	\$ 1,000	\$ 500	\$ -	\$ 500
Legal Advertising	\$ 10,000	\$ 5,000	\$ 1,317	\$ 3,683
Other Current Charges	\$ 5,268	\$ 2,634	\$ 950	\$ 1,684
Office Supplies	\$ 625	\$ 313	\$ 8	\$ 305
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 147,281	\$ 73,485	\$ 40,129	\$ 33,355

Crossroads Village Center

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/26	Thru 03/31/26	Variance
<u>Operations & Maintenance</u>				
Field Expenditures				
Field Management	\$ 25,000	\$ 12,500	\$ -	\$ 12,500
Property Insurance	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Landscape Maintenance	\$ 150,000	\$ 75,000	\$ -	\$ 75,000
Landscape Replacement	\$ 50,000	\$ 25,000	\$ -	\$ 25,000
Lake Maintenance	\$ 10,000	\$ 5,000	\$ -	\$ 5,000
Streetlights	\$ 10,000	\$ 5,000	\$ -	\$ 5,000
Irrigation Repairs	\$ 2,500	\$ 1,250	\$ -	\$ 1,250
Road Repairs	\$ 1,000	\$ 500	\$ -	\$ 500
Sidewalk Repairs & Maintenance	\$ 1,500	\$ 750	\$ -	\$ 750
Contingency	\$ 15,000	\$ 7,500	\$ -	\$ 7,500
Total Operations & Maintenance	\$ 285,000	\$ 152,500	\$ -	\$ 152,500
Total Expenditures	\$ 432,281	\$ 225,985	\$ 40,129	\$ 185,855
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (40,129)	
Fund Balance - Beginning	\$ -		\$ 6,953	
Fund Balance - Ending	\$ -		\$ (33,177)	

Crossroads Village Center

Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2026

	Adopted		Prorated Budget		Actual		Variance
	Budget		Thru 03/31/26		Thru 03/31/26		
Revenues:							
Interest	\$	-	\$	-	\$	-	\$
Total Revenues	\$	-	\$	-	\$	-	\$
Expenditures:							
Capital Outlay - Cost of Issuance	\$	-	\$	-	\$	410	\$ (410)
Total Expenditures	\$	-	\$	-	\$	410	\$ (410)
Excess (Deficiency) of Revenues over Expenditures	\$	-			\$	(410)	
Other Financing Sources/(Uses):							
Developer Advances	\$	-	\$	-	\$	410	\$ 410
Total Other Financing Sources/(Uses)	\$	-	\$	-	\$	410	\$ 410
Net Change in Fund Balance	\$	-			\$	-	
Fund Balance - Beginning	\$	-			\$	-	
Fund Balance - Ending	\$	-			\$	-	

Crossroads Village Center
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 179	\$ 358	\$ 495	\$ 1,124	\$ 308	\$ 682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,145
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Postage & Delivery	\$ 1	\$ 2	\$ 27	\$ 3	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Copies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 307	\$ 1,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,317
Other Current Charges	\$ 655	\$ 60	\$ 57	\$ 57	\$ 60	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950
Office Supplies	\$ 3	\$ 0	\$ -	\$ 3	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 14,903	\$ 5,014	\$ 4,162	\$ 4,770	\$ 3,955	\$ 7,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,129
Operations & Maintenance													
Field Expenditures													
Field Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 14,903	\$ 5,014	\$ 4,162	\$ 4,770	\$ 3,955	\$ 7,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,129
Excess (Deficiency) of Revenues over Expenditures	\$ (14,903)	\$ (5,014)	\$ (4,162)	\$ (4,770)	\$ (3,955)	\$ (7,325)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (40,129)

SECTION 2



April 15, 2026

Samantha Ham – Recording Secretary
Crossroads Village Center CDD
219 E. Livingston St.
Orlando, FL 32801

RE: Crossroads Village Center Community Development District Registered Voters

Dear Ms. Ham,

In response to your request, there are currently **0** voters within the Crossroads Village Center Community Development District as of **April 15, 2026**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

Melony M. Bell

Melony M. Bell
Supervisor of Elections
Polk County, Florida